TRUCKEE SANITARY DISTRICT
FISCAL YEAR 2027
ANNUAL BUDGET

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

Adopted June 18, 2026

TRUCKEE SANITARY DISTRICT
FISCAL YEAR 2026-2027
ANNUAL BUDGET

Board of Directors:

Catherine Hansford, Vice President
Jerry Gilmore
Michael R. Salmon
Brian K. Smart
Marcus Waters, DC

District Budget Workgroup:

Sanna M. Schlosser, PE, PMP, General Manager
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Rene R Lopez, Operations and Maintenance Superintendent
Brynnen M. Lopez, Human Resources & Risk Manager
Steven D. Hogan, Controller
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TRUCKEE SANITARY DISTRICT
BOARD OF DIRECTORS
RESOLUTION NO. 2026-110

A RESOLUTION ADOPTING THE OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2026-2027 FOR THE TRUCKEE SANITARY DISTRICT

WHEREAS, the staff of the Truckee Sanitary District have developed a budget for fiscal year 2026-27 (from July 1, 2026 through June 30, 2027); 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 2026-27; 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 to all District constituents; 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 2026-27.

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, by the following roll call vote:

AYES: Gilmore, Hansford, Salmon, Waters
NOES:
ABSENT: Smart
ABSTAIN:

ATTEST:

Mike Salmon
President of the Board of Directors

Sanna Schlosser
Board Secretary

MEMORANDUM

Date: **June 18, 2026**

To: **Board of Directors**

From: **Sanna Schlosser, General Manager**

Subject: **FISCAL YEAR 2027 ANNUAL BUDGET**

The purpose of this memorandum is to present the annual budget for the Truckee Sanitary District ("District") for fiscal year 2027 (FY27). The budget lays out a financial map for the District for the period July 1, 2026, through June 30, 2027. The budget is separated into two categories: operations and capital, and tracks changes in the four District reserve funds. This year's budget was developed with the goal of achieving the District's mission of protecting the public's health and environment while providing its customers with the highest level of service consistent with the prudent 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 diligence of Sanna Schlosser Sarah Bergeron, Brynnen Lopez, Rene Lopez, Steven Hogan and Angie Rea 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 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 12599 residential units and approximately 579 commercial accounts as of June 30, 2026. Service is provided through approximately 215 miles of gravity mains, 16 miles of force mains, 188 miles of laterals and 44 lift stations.

The District is overseen by a 5-member, publicly-elected, Board of Directors that sets policies for the District including adopting 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.

FY26 Highlights

Before presenting the FY27 budget, it is worthwhile to highlight a few FY26 items where the projected actual results differ from the approved budget:

- Operating Revenue is projected to exceed the FY26 budgeted revenue by $0.125 million, with FY26 budget revenues of $14.40 million and FY26 projected revenues of $14.53 million. The District is projected to receive higher than budgeted investment income and higher than budgeted property tax revenue from both Nevada and Placer Counties in FY26.
- Operating Expenditures are projected to be $12.22 million, $0.82 million more than FY26 budget after accounting for an additional $1.0 million contribution to the District's California Employers' Retiree Benefit Trust Fund (CERBT) account. The CERBT contribution was approved by the District Board on April 16, 2026. Excluding the unbudgeted discretionary contribution payment to the CERBT, operating expenditures are projected to be $0.18 million less than budgeted for FY26. The reduction in expenditures, prior to the discretionary contribution payments are, in part, due to savings in salaries and wages and associated benefits due to the timing of filling retirees' positions, one intentional unfilled full-time position, and lower than anticipated expenditures for operating activities (e.g., travel, training, and outside services)..
- The Board approved a General Fund transfer of $2.0 million into the District's Repair, Replacement, and Upgrade Reserve Fund (Fund 5) on April 16, 2026, further strengthening these Board-designated funds to pay for future capital and/or emergency expenditures of the District. The investment of all District reserves are anticipated to generate $0.90 million in interest and investment income during FY26.
- The Board reviewed the District's Investment Policy and Reserve Fund Policy on April 16, 2026, with staff's recommendation and Board approval for no changes made to either policy.
-

FY27 Budget Highlights

FY27 Fund 1 – Operating Budget

- Net operating revenues (operating revenues less operating expenditures) for FY27 are estimated to be \$2.10 million. \$2.00 million is projected to be transferred to Fund 5 to fund future capital expenditures needs and the remaining \$0.10 remaining in Fund 1.
- Operating revenues for FY27 are budgeted at \$14.75 million (1.56% increase over FY26 projected actuals, and a 2.44% increase over the FY26 budget).
  - User fee revenue is budgeted at \$4.60 million in FY27 (0.44% increase over FY26 projected actuals). User fees represent 31.2% of total operating revenues.
  - Property tax revenue is budgeted at \$9.47 million for FY27 (3.50% increase over FY26 projected actuals). Property taxes represent 64.2% of total operating revenues.
- Operating expenditures for FY27 are budgeted at \$12.65 million (a 3.54% increase from FY26 projected actuals, 10.96% increase over FY26 budget), including:
  - \$5.75 million in salaries and wages;
  - \$3.63 million in benefits and payroll burden;
  - \$0.70 million in other post-employment benefits (OPEB);
  - \$2.57 million in other operating costs.

FY27 Funds 4 & 5 – Capital Budget

- Capital expenditures in FY27 are estimated to be \$3.81 million, including:
  - \$0.65 million in capacity facilities expansion;
  - \$1.73 million in Engineering Department improvements;
  - \$1.23 million Operating Department improvements including new vehicles;
  - \$0.20 million in other capital projects.

FY27 – Total Budget

- Total District reserves in FY27 are estimated to decrease by approximately \$1.07 million beginning the year at \$23.72 million and ending the year at \$22.65 million.

FY27 Budget Details

A detailed description of the annual budget for FY27 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 FY27, staff anticipates an increase in Fund 1 operating revenues of approximately $0.23 million and an increase of $0.43 million in expenditures over the current year projected actuals (Table 2).

Operating Revenues

Operating revenues for FY27 are budgeted at $14.75 million (1.56% increase or $0.320 million from the FY26 projected actuals and a 2.44% increase from the FY26 budget). This increase in revenue is primarily attributable to increased property tax revenues resulting from continued residential and commercial development and rising real estate values.

Staff is budgeting a 3.5% increase in property tax revenues over FY26 projected actuals. While fluctuating on a year-to-year basis, property tax revenues over the past 25 years have shown an average annual increase of 7.06% per year. Based on historic trends, additional development in the Truckee Community, housing inventory turn-over and rising real estate prices, staff supports using the 3.5% increase as a realistic and conservative assumption for the FY27 budget.

Operating Expenditures

Operating expenses for FY27 are budgeted at $12.65 million (3.54% increase from FY26 projected actuals, 10.96% increase from FY26 budget). The increase (FY27 budget vs FY26 budget), is mainly attributable to an approximate 5% payroll increase for half of FY26 due to a wage study conducted by staff with Board approval coupled with a 3.00% cost of living (COLA) wage increase approved by the Board on May 21, 2026, along with increased payroll related burden costs, increased outside services and increases in employee development/engagement and public outreach costs.

Staffing: According to the staffing plan, a total of 39.3 full-time-equivalents (FTEs) will be employed by the District during the coming year (Table 3). This is an increase of 1.00 FTE from FY26 projected actuals. The staffing increase consists mostly of overlaps of retiring staff training new staff. The 3.00% cost of living adjustment (COLA) has been incorporated into the annual budget.

Employee Benefits: The District provides employees with a number of benefits including health insurance, pension contributions, social security, Medicare, workers compensation insurance, dental insurance and health retirement expense reimbursements. Overall, these benefits are estimated to cost the District $4.43 million in FY27 (10.53% decrease from FY26 projected actuals). The decrease between FY26 budget and FY26 projected actuals is primarily due to one-time Board approved FY26 additional contribution of $1.00 million to the District's California Employers' Retiree Benefit Trust Fund (CERBT) account, offset by increases in FY 26 budgeted expenditures for healthcare and pension costs.

Pension Contributions: For FY27, the District anticipates making $1.55 million in pension contributions to CalPERS. These contributions include $521,000 in employer normal costs, $111,000 in Classic employee normal costs paid for by the District, $171,000 in Supplemental

Retirement benefits, $252,000 in required Unfunded Accrued Liability (UAL) payments, and a $500,000 discretionary contribution to the District's CEPPT account to prefund future payments towards the UAL. Pension Prefunding Payments (CEPPT or Additional discretionary payments (ADP) towards the District's UAL) save the District future interest payments that would otherwise be included on the outstanding UAL balance at the CalPERS discount rate (currently 6.8%). Excluding CEPPT, ADP, and required UAL contributions, the District's normal costs to CalPERS in FY27 are anticipated to increase by $65,100 over FY26 projected actuals, mainly due to the increases in wages from the wage study and the 3% COLA as increased wages correlate with increases to pension costs.

Health Insurance: The District provides healthcare insurance for its employees through a contract with CalPERS. CalPERS sets premiums for each calendar year in the prior June. For calendar 2027, medical health insurance premiums are budgeted to increase by 10% (January – June). The overall health insurance costs for the District are estimated to be $1.34 million in FY27, an increase of $0.10m over FY26 projected actuals.

Payroll Burden: The District contributes to Social Security and Medicare, on behalf of the employees. Combined, these payroll burden items are anticipated to cost the District $420,000 in FY27, an increase of $36,000 over FY26 projected actuals, mostly attributable to an increase in salaries and wages.

Dental Coverage: The District provides dental insurance for its employees. The cost of the premiums for dental insurance is anticipated to increase by $17,000 in FY27 over FY26 projected actuals due to an anticipated 10% increase in coverage.

Retiree Benefits: District retirees are eligible for healthcare insurance benefits (OPEB) through CalPERS in accordance with a vesting schedule. Upon retirement, employees with 10 years of CalPERS service credit, receive 50% of their healthcare insurance costs covered by the District. For each additional year of service credit with the District, employees receive a 5% increase up to 100% of their healthcare insurance costs after 20 years of service credit. To be eligible, retirees must utilize the District's insurance provider. The District has two cost components associated with providing retiree healthcare insurance: 1) the cost of premiums for retirees, and 2) contributions or disbursements to/from the District's retiree benefit trust fund (CERBT). For FY26, the District anticipates expenditures for health insurance premiums for retirees to be $700,000, an increase of $58,000 over FY26 projected actuals, primarily driven by additional retirees and anticipated increases in health insurance premium rates. As of the June 30, 2025 OPEB valuation report, the value of the District's health trust fund is $9,500,000, $1,931,000 lower than the estimated OPEB liability of $11,412,000, a funding status of 83.1%. To offset the increase in the District's OPEB Liability, the Board approved a $1.0 million CERBT contribution to be paid paid by June 30, 2026. In future years, and as the District continues to make additional CERBT contributions, the District anticipates being able to take 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 valuation and funded status of the District's OPEB liability.

Outside Services: Staff anticipates a $114,000 increase in Outside Service costs in FY27 over the FY26 projected actuals. Services to be provided in this category can be seen in Table 4 and include IT consulting services, the annual financial audit, recruitment services, and other general engineering services.

IT Hardware/Software: Information technology costs for both hardware and software are anticipated to increase in FY27 by approximately $45,000 over FY26 projected actuals. The majority of the IT costs are for routine annual software licensing and maintenance with some monies targeted for the purchase of additional work stations/laptops and mobile devices (Table 5).

Staff Training/Travel/Prof Devt: Staff training/travel costs (Table 6) are projected to be approximately $110,000 higher than the FY26 projected actuals. This increase is primarily due to an increased focus on professional development and training for all employees. Local and off-site trainings, conferences, and workshops are budgeted for operations, engineering, and administrative staff in FY27 along with professional development opportunities.

<u>Net Operating Revenues</u>

Overall, operating revenues are budgeted to exceed expenditures by $2.10 million for FY27. A total of $2.00 million is budgeted to be transferred to Fund 5 to support funding future capital expenditure needs. Fund 1 is anticipated to retain sufficient funds to ensure a 60% funding reserve is available at the beginning of the following fiscal year as defined in the District's Reserve Fund Policy.

Appendix A presents a detailed operating budget broken down by general ledger account number.

Capital Budget – Funds 4 & 5

Capital expenditures are defined as items or projects with costs that exceed $15,000. Capital expenditures may be capitalized and depreciated if owned by the District and have a useful life estimated to exceed five years.

<u>Capital Budget Revenues</u>

The District receives revenues to fund capital expenditures from a combination of sources, including connection fees, investment earnings, and transfers from Fund 1 net operating revenues. In FY27, connection fees are budgeted to generate $0.19 million in revenue. Investment earnings are anticipated to generate approximately $0.45 million. A portion of the District's cash reserves are kept in Five Star Money Market and in US Treasury Securities investments. Both the Money Market and U.S. Treasury Securities investment earnings are allocated to unrestricted and restricted funds. For FY27, a total of $2.00 million is anticipated to be transferred to Fund 5 from Fund 1 to help fund future capital expenditure needs.

<u>Capital Budget Expenditures</u>

Staff has developed a detailed 5-year capital improvement plan that includes approximately $3.81 million in capital expenditures for FY27 and $14.48 million over the next five years (Tables 7 and 8). Significant capital expenditures projected for FY27 include $630,000 in vehicle & equipment purchases, $400,000 for Boiler Replacements, $300,000 for a Town Repaving Project, $250,000 for Additional Flushing Vaults at Ickneild and Old Greenwood and $250,000 for TSD Manhole Rehabilitation Projects. A brief description of each capital project can be seen in Table 9. A detailed schedule of proposed vehicle and equipment purchases can be seen in Table 10.

Fund Balances

The District projects it will start FY27 with approximately $23.72 million in cash reserves. These District reserves are held in four funds as described below. Table 11 shows the changes in fund reserves anticipated during the upcoming year. Overall, it is projected that the District will end the year with $22.65 million in cash reserves, a decrease of approximately $1.07 million during FY27. 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 adopted in April 2026. The FY27 budget indicates that all funds will meet or exceed target balances throughout FY27.

Fund 1 – General Fund (unrestricted)

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 in January (55%), May (40%), & July (5%). According to the Reserve Fund Policy, the District targets starting each fiscal year with sufficient monies in Fund 1 to fund for 60% (approximately seven months (July – January)) of budgeted operating expenditures.

Fund 4 – Capacity Reserve Fund (restricted)

The Capacity Reserve Fund is a restricted fund for use only on projects that increase the capacity of the District's sewer system. Revenue sources for this Fund come from connection fees and investment earnings on reserves. Expenditures include capital sewer projects that increase capacity. The District's Reserve Fund Policy sets a target minimum balance for Fund 4 at 60% of the cumulative expected expenditures over the subsequent 5 years while also calling for the connection fee to be reviewed annually for inflation and a full connection fee study to be completed every 10 years. The Board approved Resolution 2022-119 on September 22, 2022, which established updating connection fees in response to changes in inflation and construction costs, resulting in an increase in the connection fee from $1,440/edu to $1,650/edu, effective January 1, 2023. The inflation index (ENR-CCI-SF) has not indicated substantive increases since August of 2022 and the District has not increased the connection fee for either 2025 or 2026.

Fund 5 – Repair, Replacement, and Upgrade Reserve Fund (Board designated/unrestricted)

Fund 5 or the Repair, Replacement, and Upgrade Reserve Fund is a board designated fund for use on capital improvements (projects and items with a cost of greater than $15,000). This fund has no revenue source other than investment earnings on reserves and the transfer of 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 (Board designated/unrestricted)

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.

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 B). The 20-year forecast is a modeling tool used by the District as a guide 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 included in Appendix B as is a chart depicting target and projected reserves. Trends to highlight include:

- Fund 1 – General Fund (unrestricted)
  - 1.00% annual user fee increase based on anticipated growth of customers
  - 4.50% annual user fee increase FY37 – FY41;
  - 3.50% annual property tax increase for FY27; 3.0% annual property tax increase thereafter;
  - Gradual, steady anticipated decreases in Classic pension retirement expenses with gradual, smaller anticipated increases in PEPRA pension retirement expenses.
- Reserve Fund 4 – Capacity Reserve Fund (restricted)
  - Anticipated capacity related capital improvement expenditures funded solely from connection fees and interest income on Fund 4 reserve balance.
- Reserve Fund 5 – Repair, Replacement and Upgrade Reserve Fund (Board designated/unrestricted)
  - Anticipated steady increases in capital improvement expenditures funded from net operating revenues and investment income on Fund 5 reserve balance.
- Fund 6 – Emergency Contingency Reserve Fund (Board designated/unrestricted)
  - Maintain balance of $5,000,000.

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 forecast model, with current assumptions incorporated, indicate the District's continued strong financial position moving forward.

Conclusion

The FY27 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 operating and capital revenues are anticipated to fall short of total operating and capital expenditures by $1.07 million; this outcome results in a 4.51% decrease in cash reserves from $23.72 to $22.65 million. Overall, the District's financial position remains stable, with no third-party debt and no significant liabilities other than pension, OPEB and compensated absences liabilities, and cash reserves that strive to meet or exceed the targets set forth in the District's Reserve Fund Policy. The District will continue to strive towards a 90% funded status with its pension and retiree health benefit funding strategies. 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 all budget related items.

Table 1

Truckee Sanitary District
Annual Budget - All Funds - FY27

FUND	AMOUNT
UNRESTRICTED FUNDS	
Fund 1 - General Fund	
REVENUE	
User Fees	4,600,000
Fees for Services	100,000
Tax Revenue - Ad Valorem	9,470,000
Interest & Investment Revenue	440,000
Rents & Leases	5,000
Other Revenue	137,000
TOTAL REVENUE	14,752,000
EXPENDITURES	
Salaries & Wages	5,750,400
Pension Benefits	1,554,900
Health & Other Benefits	1,658,700
Payroll Burden	419,500
Retiree Health/OPEB	700,000
Outside Services	444,000
Repairs & Maintenance	465,000
Uniforms, Linen & Safety Boots	28,200
Utilities & Phone Services	313,400
Environmental Permits & Fees	73,200
Prof Devel, EE Engagement, Public Outreach & Ed., Innovation/R&D	335,700
Info Tech & Office Expenses	255,200
Liability & Workers Comp Insurance	451,200
Legal Fees	200,000
EXPENDITURE SUBTOTAL	12,649,400
Cost Allocations to Funds 4, 5	-
TOTAL EXPENDITURES	12,649,400
GENERAL FUND NET INCOME (LOSS)	2,102,600
Transfer to Fund 5	(2,000,000)
Transfer to Fund 6	-
GENERAL FUND NET INCREASE (DECREASE)	102,600

continued

Table 1

Truckee Sanitary District
Annual Budget - All Funds - FY27

FUND	AMOUNT
BOARD DESIGNATED FUNDS	
Fund 5 - Repair, Replacement and Upgrade Reserve Fund	
REVENUE	
Interest	314,000
EXPENDITURES	(3,155,500)
Transfers from Fund 1	2,000,000
FUND 5 NET INCOME (LOSS)	(841,500)
Fund 6 - Emergency Contingency Reserve Fund	
REVENUE	-
EXPENDITURES	-
Transfers	-
FUND 6 NET INCOME (LOSS)	-
RESTRICTED FUNDS	
Fund 4 - Capacity Reserve Fund	
REVENUE	
Connection Fees	185,000
Interest	134,000
TOTAL REVENUE	319,000
EXPENDITURES	(650,000)
Transfers	-
FUND 4 NET INCOME (LOSS)	(331,000)
TOTAL REVENUE - ALL FUNDS	15,385,000
TOTAL EXPENDITURE - ALL FUNDS	(16,454,900)
NET INCOME (LOSS) - ALL FUNDS	(1,069,900)

APPROVED BY BOARD OF DIRECTORS AT THEIR REGULAR MEETING JUNE 18, 2026

Sanna Schlosser, Secretary to the Board

Table 2

TRUCKEE SANITARY DISTRICT
FUND 1 - OPERATING BUDGET - FY27
COMPARISON to FY26 Budget and Projected Actuals

				FY27 Budget to FY26 Budget		FY27 Budget to FY26 Projected	
Fund 1 - General Fund	Budget FY26	Projected FY26	Budget FY27	Fav/(Unfav) $	Fav/(Unfav) %	Fav/(Unfav) $	Fav/(Unfav) %
REVENUE							
User Fees	4,580,000	4,580,000	4,600,000	20,000	0.4%	20,000	0.4%
Fees for Services	100,000	75,000	100,000	-	0.0%	25,000	33.3%
Tax Revenue - Ad Valorem	9,060,000	9,150,000	9,470,000	410,000	4.5%	320,000	3.5%
Interest & Investment Revenue	430,000	495,000	440,000	10,000	2.3%	(55,000)	-11.1%
Rents & Leases	5,000	5,000	5,000	-	0.0%	-	0.0%
Other Revenue	225,000	220,000	137,000	(88,000)	-39.1%	(83,000)	-37.7%
TOTAL REVENUE	14,400,000	14,525,000	14,752,000	352,000	2.44%	227,000	1.56%
EXPENDITURES							
Salaries & Wages	5,255,100	5,049,400	5,750,400	(495,300)	-9.4%	(701,000)	-13.88%
Pension Benefits	1,462,500	1,423,000	1,554,900	(92,400)	-6.3%	(131,900)	-9.3%
Health & Other Benefits	1,506,800	1,427,300	1,658,700	(151,900)	-10.1%	(231,400)	-16.2%
Payroll Burden	377,200	383,200	419,500	(42,300)	-11.2%	(36,300)	-9.5%
Retiree Health/OPEB	360,000	1,642,000	700,000	(340,000)	-94.4%	942,000	57.4%
Outside Services	478,300	310,000	444,000	34,300	7.2%	(134,000)	-43.2%
Repairs & Maintenance	499,500	451,000	465,000	34,500	6.9%	(14,000)	-3.1%
Uniforms, Linen & Safety Boots	30,200	30,300	28,200	2,000	6.6%	2,100	6.9%
Utilities & Phone Services	314,300	304,300	313,400	900	0.3%	(9,100)	-3.0%
Environmental Permits & Fees	66,400	68,100	73,200	(6,800)	-10.2%	(5,100)	-7.5%
Prof Devel, EE Engagement, Public Outreach & Ed., Innovation/R&D	294,200	193,200	335,700	(41,500)	-14.1%	(142,500)	-73.8%
Info Tech & Office Expenses	225,000	210,000	255,200	(30,200)	-13.4%	(45,200)	-21.5%
Liability & Workers Comp Insurance	430,500	400,500	451,200	(20,700)	-4.8%	(50,700)	-12.7%
Legal Fees	100,000	325,000	200,000	(100,000)	-100.0%	125,000	38.5%
EXPENDITURE SUBTOTAL	11,400,000	12,217,300	12,649,400	(1,249,400)	-10.96%	(432,100)	-3.54%
Fund Allocations to: Funds 4, 5, & 6							
Fund 5 - Major Improvement Reserve Fund	-	-	-				
Fund 6 -Contingency Reserve Fund	-	-	-				
Total Cost Allocations	-	-	-				
TOTAL EXPENDITURES	11,400,000	12,217,300	12,649,400				
GENERAL FUND NET INCOME (LOSS)	3,000,000	2,307,700	2,102,600				
Transfer to Fund 5 - Repair, Replacement, Upgrade Reserve Fund	(3,000,000)	(2,000,000)	(2,000,000)				
Transfer to Fund 6 - Emergency Contingency Reserve Fund	-	-	-				
GENERAL FUND NET INCREASE (DECREASE)	-	307,700	102,600				

Table 3

Truckee Sanitary District
Staffing Plan FY27

	Actual				Projected	Budget
	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
DEPARTMENT						
1000 - Operations & Maintenance	16.25	15.92	15.92	15.75	15.50	16.25
1300 - Building & Grounds	1.00	1.00	1.00	1.00	1.00	1.00
2000 - Mechnical & Electrical	3.00	3.00	3.00	3.00	3.00	3.00
4000 - Engineering/Inspections	7.00	6.83	6.50	6.00	6.83	7.50
5000 - Fleet & Equipment	1.00	1.00	1.00	1.00	1.00	1.00
6000 - Administration	11.21	12.50	10.75	11.00	11.00	10.55
TOTAL FTE	39.46	40.25	38.17	37.75	38.33	39.30

Projected FY26

O&M loans MW2 worker for 6 mos.
Engineering new IT hire March, 2026
Finance new Controller March, F&A Mngr position unfilled March

Budget FY27

O&M includes 2 Seasonal Interns 4/1-10/31/27
O&M loans MW2 worker to Inspections 6 mos.
New F&A Mngr in Q1
Training overlap for Dist Eng & Inspector

Table 4

Truckee Sanitary District
Fund 1 - General Fund - FY27
Outside Services Budget Detail

Department	Description (GL 42050)	Amount
1000-Operations & Maintenance		
	Safety Consulting	3,000
	CHH Auditometric Testing	1,200
	DKF Safety	3,000
	SSMP Audit/Simulated Inspection	10,000
	SSMP Update	7,500
	Air test and Seal	3,000
	Misc Testing/Compaction	1,000
	Other/Contigency	-
		28,700
1300-Buildings & Grounds		
	CA Security Alarm	3,000
	Fire Protection - Overhead Fire	3,000
	Fuel Pump Calibration	1,000
	Window Cleaning	3,000
	Other/Contingency	-
		10,000
2000-Electrical & Mechanical		
	Sierra Controls/SCADA Telem. Assistance	10,000
	DX Fleet (previously Gasboy)	2,000
	Cashman Equipment	5,000
	HVAC Boiler Service	5,000
		22,000
4000-Engineering		
	Engineering (Design, Planning, CEQA, Code, etc.)	45,000
	Geotechnical Services	5,000
	IT Support (including DTS)	20,000
	Tyler Cybersecurity Contract	80,000
	Sierra Controls	15,000
	WEST consulting (Dump Closure)	15,000
	DTSC fees for Dump Closure	15,000
	USA of No Calif	4,500
	Hydraulic Modeling	17,000
	CUES Inc.	4,500
	Contigency	1,000
		222,000
6000-Administration		
	Answering Service	2,000
	DATCO Testing	5,000
	Navia Benefits Admin Fees	7,500
	Navia Wellness Admin Fees	4,000
	Navia COBRA Admin Fees	2,500
	Records Retention/Gladwell	5,000
	Actuarial Services/TCS	5,000
	Audit - James Marta & Co	40,000
	Recruitments	40,000
	Contingency	-
		111,000
Total Outside Services		393,700

Table 5

Truckee Sanitary District
Fund 1 - General Fund - FY27
Computer Hardware, Software & IT Support Budget Detail

Department	Description (GL 41020 & 41030)	Amount
Hardware upgrade/purchase - 01-4000-41030		
	8 Laptop/desktop Computers	20,000
	6 Computer Monitors	3,600
	3 Mobile Tablets/Accessories	4,500
	Firewall	10,000
	Contingency	1,000
Total Hardware		39,100
Software Expense - 01-4000-41020		
	Annual Maintenance	
	ESRI	12,000
	Granite	6,000
	Lucity / TriTech / Central Square	24,000
	ParcelQuest	8,300
	Tyler ERP SAAS	40,000
	Ignition SCADA	22,100
	Springbrook	21,000
	Alpenlily Website hosting	2,000
	Civic Clerk	9,500
	MSDS Online	5,000
	Performance Mgmnt (Neo Gov)	27,000
	Microsoft Office 365 (40 seats)	10,000
	Adobe Pro Acrobat (25 Lic)	4,800
	Norfield-Locator Logix	700
	Veeam Cloud Backup	2,400
	Stonefly Cloud Backup	1,800
		196,600
	Software upgrade/purchase	
	Lucity Mobile (3 Seats)	9,000
	Windows Cals	2,500
	Info Works for Sewer	7,000
	Contingency	1,000
		19,500
Total Software & IT Support		216,100
Total Hardware, Software & IT Support Expense		**255,200**

Table 6

Truckee Sanitary District
Fund 1 - General Fund - FY26
Professional Development Budget Detail

Department	Description (GL 41090)	Amount
1000-Operations & Maintenance		
	CWEA Annual Conference	5,000
	CWEA Northern Regional Conf	500
	CWEA Safety Day	1,000
	CWEA Awards Banquet	500
	CWEA Cert Prep Classes	500
	NASSCO Training	4,000
	Competent Trench Training	500
	Tri-State Reg Training Conf	3,000
	AC Pipe Training	1,500
	CDL Training	15,000
	Meetings & Travel	2,500
		34,000
1300-Building & Grounds		
	CWEA Safety Day	75
	CWEA Awards Banquet	150
	Meetings & Travel	75
		300
2000-Electrical & Mechanical		
	CWEA Annual Conference	3,000
	CWEA Safety Day	250
	Electrical Diagnosis Class	2,500
	Tri-State Conference	2,500
	Meetings & Travel	250
	PLC Training	4,000
	Misc Telemetry Training	1,500
		14,000
4000-Engineering		
	WEFTEC Annual Conference	4,000
	CSDA Conference	2,500
	Lucity Annual Conference and Training	10,000
	ESRI User Conference	8,000
	SCADA Training	5,000
	Other Professional Development	500
	Hydraulic Modeling	15,000
		45,000
5000-Equipment & Fleet		
	Workshop safety class	800
	Meetings & Travel	500
		1,300

continued

Table 6

Truckee Sanitary District
Fund 1 - General Fund - FY26
Professional Development Budget Detail

Department	Description (GL 41090)	Amount
6000-Administration		
	CASA Annual Conference	6,500
	CASA Winter Conference	6,500
	CalPERS Conference	3,000
	Leadership Training - Mgt/Supervisory	15,000
	NTT Leadership	1,000
	Various on-site training & webinars	5,000
	SHRM Conference	5,000
	CALPELRA	5,000
	Prof Devt/Exec Coaching	15,000
	Board Exec Training	2,500
	CSMFO/GFOA Conferences	5,000
	CSDA Conferences & Webinars	10,000
	Tyler Connect Conference	7,500
	CSDA Legislative Days (Board 1)	2,500
	CSDA Leadership Academy	5,000
	GFOA Webinar Training	2,000
	APA Payroll Webinars/Ref Materials	2,000
	APA Payroll Conference/Certification	-
	WEFTEC	3,000
	Meetings & Travel - Misc	-
	Contingency	-
		101,500
Total		**196,100**

Table 7

Truckee Sanitary District
Capital Budget - FY27 - 5 Year Plan
Fund 4 - Capacity Facilities

	Budget					
CAPITAL PROJECT	FY27	FY28	FY29	FY30	FY31	Total
Pipes						
Pipeline Capacity Expansion - TD24-A07	100,000	-	-	-	-	100,000
Pipeline Capacity Expansion - TD24-A04	100,000	-	-	-	-	100,000
Pipeline Capacity Expansion - CT07-A08	-	100,000	-	-	-	100,000
Pipeline Capacity Expansion - CT07-A08a	-	120,000	-	-	-	120,000
Pipeline Capacity Expansion - CT09-B28	-	100,000	-	-	-	100,000
Extending Laterals to Committed Donner Lake Lots	-	-	50,000	-	-	50,000
Total Pipes	200,000	320,000	50,000	-	-	570,000
Lift Stations						
Lahontan Lift Station Upgrade for Capacity - LAH3	250,000	-	-	-	-	250,000
Lahontan Lift Station Upgrade for Capacity - LAH3-FM	200,000	-	-	-	-	200,000
Lahontan Lift Station Upgrade for Capacity - LAH4	-	250,000	-	-	-	250,000
Lahontan Lift Station Upgrade for Capacity - LAH5	-	-	250,000	-	-	250,000
Lift Station 1B Upgrade Capacity	-	-	-	275,000	-	275,000
Sub Glen Lift Station Upgrade for Capacity	-	-	-	-	250,000	250,000
Total Lift Stations	450,000	250,000	250,000	275,000	250,000	1,475,000
Fleet						
Hydrojetting Truck - O&M/Cleaning	-	-	-	-	-	-
Total Fleet	-	-	-	-	-	-
Facilities						
Administration Building Expansion Design	-	-	-	-	-	-
Total Facilities	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	650,000	570,000	300,000	275,000	250,000	2,045,000

Table 8

Truckee Sanitary District
Capital Budget - FY27 - 5 Year Plan
Fund 5 - Repair, Replacement, and Upgrade Reserve Fund

CAPITAL PROJECT	Budget FY27	FY28	FY29	FY30	FY31	Total
Engineering Department						
Town Paving Project - Manhole Adjustments	300,000	275,000	275,000	275,000	275,000	1,400,000
Town of Truckee - Pine Forest Access Rd Paving	70,500					70,500
TSD Manhole Rehabilitation Projects	250,000	-	250,000	-	250,000	750,000
Additional Flushing Vault Ickneild & Old Greenwood	250,000	-	-	-	-	250,000
Alder Creek LS Emergency Solutions	200,000	-	-	-	-	200,000
Upgrade Lift Stations Communications Study	150,000	-	-	-	-	150,000
Lift Stations Communication Equipment Upgrades	-	250,000	-	-	-	250,000
Schussing Lift Station Control Upgrade	150,000	-	-	-	-	150,000
Foxmead/River Park LS Upgrade	100,000	325,000	-	-	-	425,000
Drywell Protection Coating	100,000	-	-	-	-	100,000
Donner Lake Sub Station Plumbing Replacement	50,000		-	-	-	50,000
Admin Server Upgrade	50,000	-	-	-	-	50,000
Electrical Upgrade for EV Fleet Requirements Study	35,000	150,000	-	-	-	185,000
Aerial Mapping	20,000	-	-	-	-	20,000
Pipeline Rehabilitation	-	350,000	-	350,000	-	700,000
Replace Pumps and Motors Alder Creek	-	250,000	-	-	-	250,000
District Master Plan & Lift Station Replacement Master Plan	-	200,000	-	-	-	200,000
Access Easment Acquisitions	-	75,000	-	75,000	-	150,000
Donner Creek Bypass System	-	-	500,000	500,000	-	1,000,000
District Website Upgrade	-	-	-	25,000	-	25,000
Engineering Department Subtotal	1,725,500	1,875,000	1,025,000	1,225,000	525,000	6,375,500
Operations & Maintenance Department						
Boiler Replacements	400,000	-	-	-	-	400,000
Bypass Hose Replacement (6 inch)	50,000		-	-	-	50,000
Seal Coat L/S Asphalt Pads	40,000	-	-	-	-	40,000
Asphalt Removal & Prep Pine Forest L/S	45,000	-	-	-	-	45,000
Front Gate Replacement	-	100,000	-	-	-	100,000
Landscape & Grounds Improvement	-	-	50,000	-	-	50,000
Corporate Yard Overhead Door Replacement	-	-	-	75,000	-	75,000
Corporate Yard Parking Slurry	-	-	-	75,000	-	75,000
Corporate Yard Defensible Space Project	-	50,000	-	50,000	-	100,000
Portable Cable Reel	65,000					65,000
	600,000	150,000	50,000	200,000	-	1,000,000
Vehicle and Equipment						
Vehicle & Equipment Replacement (see table 9)	630,000	1,230,000	845,000	840,000	1,060,000	4,605,000
Operations & Maintenance Department Subtotal	1,230,000	1,380,000	895,000	1,040,000	1,060,000	5,605,000
Finance and Administrative Services Department						
Finance and Accounting Software Replacement	150,000	-	-	-	-	150,000
Electronic Document Management System	50,000	50,000	-	-	-	100,000
Building Improvements & Office Equip	-	100,000	-	100,000	-	200,000
Finance and Administrative Services Department Subtotal	200,000	150,000	-	100,000	-	450,000
TOTAL CAPITAL EXPENDITURES	3,155,500	3,405,000	1,920,000	2,365,000	1,585,000	12,430,500

Table 9

Truckee Sanitary District
Capital Budget - FY27 - 5 Year Plan
Description Of Capital Projects

CAPITAL PROJECT	DESCRIPTION
Fund 4 - Capacity Reserve Fund	
Pipeline Capacity Expansion	Hydraulic model results previously indicated pipeline may be undersized and in need of upsizing. Model to be rerun in 2026 to confirm results.
Extending Laterals to Committed Donner Lake Lots	To provide sewer laterals to the committed SAD 4 parcels, should they be requested.
Lahontan Lift Station Upgrade for Capacity	Hydraulic model has indicated station pumps may be undersized and in need of upsizing. Model to be rerun in 2026 to confirm results.
Lift Station 1B Upgrade Capacity	Hydraulic model has indicated station pumps may be undersized and in need of upsizing. Model to be rerun in 2026 to confirm results.
Sub Glen Lift Station Upgrade for Capacity	Hydraulic model has indicated station pumps may be undersized and in need of upsizing. Model to be rerun in 2026 to confirm results.
Fund 5 - Repair, Replacement, and Upgrade Reserve Fund	
Engineering Department	
Town Paving Project - Manhole Adjustments	Adjustment of manhole frame and covers. Included in Town bid schedule, performed by paving contractor and TSD to reimburse the Town upon project completion.
Town of Truckee - Pine Forest Access Rd Paving	Town paving cooperative work agreement - Pine Forest Access Rd
TSD Manhole Rehabilitation Projects	Manhole rehabilitation via cementitious or other lining method.
Additional Flushing Vault Ickneild & Old Greenwood	Install additional vaults on the pressure gravity outfall from Old Greenwood and Icknield Canyon for additional storage of sewage during maintenance activities.
Alder Creek LS Emergency Solutions	Review contingency planning and design method to contain a spill in the event of station and/or forcemain failure.
Upgrade L/S Communications: Study & Equip Upgrades	Due to age of the equipment and advancement in technologies, communication upgrades with mixed technologies are anticipated. Study in FY27, Equipment upgrades in FY28
Schussing Lift Station Control Upgrade	Upgrade of RTU controls at the Schussing Lift Station.
Foxmead River Park LS Upgrade	Consolidate 2 aging lift stations into a single station along Foxmead Lane.
Drywell Protection Coating	Corrosion prevention coating for l/s drywells, per the cathodic protection analysis in FY19.
Donner Lake Sub Station Plumbing Replacement	Replace guide rails, check valves, and stand pipes on the sub stations at Donner Lake.
Admin Server Upgrade	District Data and File Storage Server(s).
Electrical Upgrade for EV Fleet Requirements	Analyze the electric demands at the admin complex in anticipation of additional EV stations to meet EV Fleet requirements..
Aerial Mapping	TSD is partnering with local agencies, led by the Town of Truckee, to share costs for updating aerial mapping for use in the District’s GIS Mapping software.
Pipeline Rehabilitation	Pipeline rehabilitation via cured-in-place liners.
Replace Pumps and Motors Alder Creek	Evaluate and determine if Alder Creek pumps need replacement due to parts availability.
District Master Plan & Lift Station Replacement Master Plan	Hire an outside consultant to review and develop a comprehensive District Master Plan and replacement plan for the District's lift stations.
Easement Acquisitions	Purchase of easements on private properties to ensure access to District facilities.
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.
District Website Upgrade	To refresh and upgrade District website periodically.
Operations & Maintenance Department	
Boiler Replacements	Replace aged boilers.
Bypass Hose Replacement (6 Inch)	Replace the aged bypass hose that is used for emergency contingencies.
Seal Coat L/S Asphalt Pads	Seal coat lift stations asphalt pads around stuctures to extend life of asphalt.
Asphalt Removal & Prep Pine Forest L/S	Coordination with TOT paving project 2026, TSD staff to remove exsisting AC and prepare AB for TOT contractor to pave.
Front Gate Replacement	Front gate replacement to provide more secure access.
Landscape and Grounds Improvements	Refresh and update landscaping and grounds on an as needed basis.
Corporation Yard Overhead Door Replacement	Replace aging overhead doors. -
Corporate Yard Parking Lot Slurry	Slurry seal the parking lot to extend its useful life.
Corporation Yard Defensible Space Project	Vegetation maintenance to mitigate potential wildfire spread.
Vehicle and Equipment Replacement & Disposals	See detailed schedule.
Portable Cable Reel	For IBAK camera for use in smaller easement areas
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.
Building Improvements and Office Equipment	Building improvements and office equipment on an as needed basis.

Table 10

Truckee Sanitary District
Capital Budget - FY27 - 5 Year Plan
Vehicle & Equipment Replacement Schedule - Fund 5

DESCRIPTION	Budget FY27	FY28	FY29	FY30	FY31	Total
TV Truck w IBAK Mainline Van - O&M/TV	550,000	-	-	-	-	550,000
1/2 Ton Single Cab - Floater	80,000	-	-	-	-	80,000
Loader w/ 12 ft Blade - O&M/Construction	-	340,000	-	-	-	340,000
Admin/Corp Yard Generator replacement		250,000				250,000
CAT Backhoe/Loader #430-D - O&M/Construction	-	190,000	-	-	-	190,000
Generator 150 kw - Lift Stations	-	175,000	-	-	-	175,000
Portable Bypass Pump 3" - Lift Stations	-	100,000				100,000
1/2 Ton Pickup - Engineering/Inspections	-	75,000	-	-	-	75,000
1/2 Ton Pickup - Engineering/Inspections	-	75,000	-	-	-	75,000
Shoring Carrier Trailer - O&M/Construction	-	25,000	-	-	-	25,000
Freightliner Vactor - O&M/Cleaning	-	-	600,000	-	-	600,000
Portable Bypass Pump 6" - Lift Stations	-	-	75,000	-	-	75,000
Generator Onan 20DNAF/Glenshire Gen Shed/Sulfide - Lift Stations	-	-	60,000	-	-	60,000
Crack Sealer Fill Trailer - O&M/Construction	-	-	40,000	-	-	40,000
Trailmax Trailer/Equipment Trailer - O&M/Construction	-	-	40,000	-	-	40,000
Portable Bypass Pump 6" - Lift Stations	-	-	30,000	-	-	30,000
1 Ton Utility Truck - O&M/Cleaning	-	-	-	90,000	-	90,000
1/2 Ton Truck - Double Cab - Floater	-	-	-	80,000	-	80,000
1/2 Ton Pickup - Engineering/Inspections				75,000	-	75,000
Generator 150 kw - Lift Stations	-	-	-	75,000	-	75,000
1/2 Ton Pickup w/ Camper Shell - O&M/TV	-	-	-	75,000	-	75,000
1/2 Ton Pickup - O&M/Cleaning/Cleaning	-	-	-	75,000	-	75,000
1/2 Ton Pickup - O&M/Cleaning/Supervisor	-	-	-	75,000	-	75,000
1/2 Ton Pickup - O&M/Cleaning	-	-	-	75,000	-	75,000
CAT Mini Excavator - O&M/Construction				75,000		75,000
Toyota Forklift/Shop				70,000		70,000
Generator - Caterpillar - 75kw - Lift Stations	-	-	-	60,000	-	60,000
T-12 Utility Equipment Trailer - O&M/Construction	-	-	-	15,000		15,000
Vactor Vacuum Cleaning Truck - O&M/Cleaning	-	-	-	-	700,000	700,000
Engineering Dept Vehicle/TSD Staff	-	-	-	-	90,000	90,000
Utility Truck 4 X 4 w/Snow Plow - O&M/Construction					75,000	75,000
Bypass Trailer/Hose Reel System - Lift Stations					75,000	75,000
Generator - Caterpillar - 60KW - Lift Stations					60,000	60,000
Generator - Caterpillar (100 kW) - Lift Stations					60,000	60,000
Total Vehicles & Equipment	630,000	1,230,000	845,000	840,000	1,060,000	4,605,000

Table 11
TRUCKEE SANITARY DISTRICT
Fund Balance by Fund - FY27

	Fund				
	1 General Fund	5 Repair/Replace	6 Emergency	4 Capacity	Total
FY26 Budget					
Revenues	14,752,000	314,000	-	319,000	15,385,000
Expenditures	12,649,400	3,155,500	-	650,000	16,454,900
Cost Allocation	-	-	-	-	-
Net Expenditures	12,649,400	3,155,500	-	650,000	16,454,900
Net Revenues	2,102,600	(2,841,500)	-	(331,000)	(1,069,900)
Transfers	(2,000,000)	2,000,000	-	-	-
Net Increase / (Decrease)	102,600	(841,500)	-	(331,000)	(1,069,900)
Fund Balance					
Beginning Balance - Projected	7,453,000	8,011,000	5,000,000	3,257,000	23,721,000
Net Increase / (Decrease)	102,600	(841,500)	-	(331,000)	(1,069,900)
Ending Balance	7,555,600	7,169,500	5,000,000	2,926,000	22,651,100
Target Reserves					
Ending Balance	7,555,600	7,169,500	5,000,000	2,926,000	22,651,100
Target Reserve	7,450,000	6,987,000	5,000,000	1,700,000	21,137,000
Over / (Under)	105,600	182,500	-	1,226,000	1,514,100
Target Achieved	Yes	Yes	Yes	Yes	Yes

Target Reserve Notes

Fund	Minimum Target Reserve per Reserve Fund Policy
1 - General Fund	60% of projected Fund 1 expenses for FY28 to support cash flow through January 2028
5 - Repair, Replace Upgrade Reserves	60% of projected Fund 5 expenditures for following 5 years (FY28-FY32)
6 - Emergency Contingency Reserves	Board determined at $5,000,000
4 - Capacity Reserves	60% of projected Fund 4 expenditures for following 5 years (FY28-FY32)

Appendix A

TRUCKEE SANITARY DISTRICT
FUND 1 - GENERAL FUND - FY 2027
Budgeted Expenditures by Category & Department

Account	Description	Department: 1000 Operations & Maintenance	1300 Buildings & Grounds	2000 Elec & Mech Maintenance	4000 Engineering & Inspections	5000 Fleet & Equipment	6000 Administration	Total
EXPENDITURES								
Salaries & Wages								**5,750,400**
40100	Salaries & Wages	2,034,000	85,100	453,900	1,161,600	141,600	1,674,000	5,550,200
40110	Compensated Absences	58,400	2,500	12,100	34,600	4,200	49,800	161,600
40105	Directors' Wages	-	-	-	-	-	38,600	38,600
Pension Benefits								**1,554,900**
40300	Retirement Contrib-EE Classic	55,300	-	10,900	44,800	-	-	111,000
40301	Retirement Contrib-ER Classic	105,700	-	20,800	85,500	-	-	212,000
40302	Retirement Contrib-ER Pepra	103,900	6,600	22,000	47,400	11,100	117,500	308,500
40305	Retirement Contrib-ER UAL Classic	92,400	3,900	20,600	52,700	6,400	76,000	252,000
40306	Retirement Contrib-ER UAL Pepra	-	-	-	-	-	-	-
40307	Retirement Contrib-ER ADP Classic	-	-	-	-	-	-	-
40330	Retirement Contrib-Supp PEPRA 401(a)	52,200	3,800	9,800	24,500	7,000	74,100	171,400
40320	Retirement Contrib-CEPPT	183,200	7,700	40,900	104,600	12,800	150,800	500,000
Health & Other Benefits								**1,658,700**
40401	Med Ins Prem-EE/BOD	464,300	36,700	110,100	216,300	34,600	474,900	1,336,900
40404	Dental Ins Prem-EE/BOD	30,000	2,200	6,700	12,700	2,600	26,600	80,800
40420	Life Ins Prem-Active EE	11,500	700	2,700	6,100	800	8,800	30,600
40402	Med Deduct Reimb-EE/BOD	56,900	3,300	9,900	23,900	3,900	53,100	151,000
40403	Med Out-of-Pocket-EE/BOD	-	-	-	-	-	-	-
40405	Vision Exam Reimb-EE/BOD	-	-	-	-	-	-	-
40440	Safety & Wellness Incentive Program-EE/BOD	-	-	-	-	-	35,000	35,000
40610	Vehicle Allowances	-	-	-	3,500	-	19,700	23,200
40430	Directors' 457 Deferred Comp	-	-	-	-	-	1,200	1,200
Payroll Burden								**419,500**
40200	Social Security Tax	124,700	5,300	28,100	71,800	8,800	99,700	338,400
40210	Medicare Tax	29,500	1,200	6,600	16,800	2,100	24,900	81,100
Retiree Health/OPEB								**700,000**
40501	Med Ins Prem-Retired Empl/Dir	256,500	10,700	57,200	146,500	17,900	211,200	700,000
40500	OPEB/CERBT Contributions/(Distribtions)	-	-	-	-	-	-	-
Outside Services								**444,000**
42050	Outside Services-General	28,700	10,000	22,000	222,000	-	111,000	393,700
40445	Physicals, Vaccines, DTAP	-	-	-	-	-	4,300	4,300
42040	Linen Service	-	-	-	-	6,000	-	6,000
41050	Printing & Publication Expense	-	-	-	-	-	40,000	40,000
Repairs & Maintenance								**465,000**
43020	Repairs & Maintenance (R&M)	160,000	25,000	95,000	-	65,000	5,000	350,000
42010	Operating Supplies/Equip/Furniture	45,000	15,000	12,500	2,500	17,500	22,500	115,000
41010	Office Supplies	-	-	-	-	-	-	-
Fuel & Utilities								**313,400**
42000	Fuel Expense-Unleaded & Diesel	55,000	-	14,300	6,250	-	-	75,550
44010	Electricity & Water	-	1,500	105,000	-	-	-	106,500
44020	Natural Gas	-	45,000	-	-	-	-	45,000
44030	Solid Waste Disposal	-	10,000	-	-	-	-	10,000
44040	Wastewater Treatment Fees	-	14,500	-	-	-	-	14,500
44050	Propane	-	-	2,500	-	-	-	2,500
44060	Mobile Phones/Data Plns/Pagers	1,500	200	-	10,000	-	4,000	15,700
44070	Telephone Expense	-	-	15,000	-	-	20,000	35,000
44080	Internet Service	-	-	1,100	-	-	7,500	8,600
Uniforms & Safety Boots								**28,200**
42030	Uniforms	20,000	500	2,500	1,200	500	3,500	28,200
Professional Development & Engagement								**335,700**
41090	Professional Development	34,000	300	14,000	45,000	1,300	101,500	196,100
41040	Dues/Subscriptions/Memberships	10,000	200	2,000	8,000	300	35,000	55,500
41100	Safety & Wellness (non-HRA)	-	-	-	-	-	6,000	6,000
41120	Employee Engagement	5,000	100	1,000	1,000	-	30,000	37,100
41125	Public Education & Outreach	-	-	-	-	-	31,000	31,000
41130	Innovation and R&D	-	-	-	-	-	10,000	10,000
Information & Technology								**255,200**
41030	Computer Hardware Expense	-	-	-	39,100	-	-	39,100
41020	Software Expense	-	-	-	216,100	-	-	216,100
Environmental Permits & Fees								**73,200**
42060	Environmental Permits & Fees	15,000	2,000	20,000	-	5,000	-	42,000
41150	LAFCO Expenses	-	-	-	-	-	16,000	16,000
41070	Billing Expense	-	-	-	-	-	15,000	15,000
41080	Bank Charges	-	-	-	-	-	200	200
45000	Other Expense	-	-	-	-	-	-	-
Insurance								**451,200**
41000	General Liability Insurance	-	-	-	-	-	350,000	350,000
40221	Workers' Compensation Insurance	63,500	2,700	14,100	11,900	4,400	4,600	101,200
Legal Fees								**200,000**
41060	Legal Fees	-	-	-	-	-	200,000	200,000
TOTAL EXPENDITURES		**4,096,200**	**296,700**	**1,133,300**	**2,616,400**	**353,800**	**4,153,000**	**12,649,400**

APPENDIX B
TABLE 1

TRUCKEE SANITARY DISTRICT
20-YEAR FORECAST ASSUMPTIONS

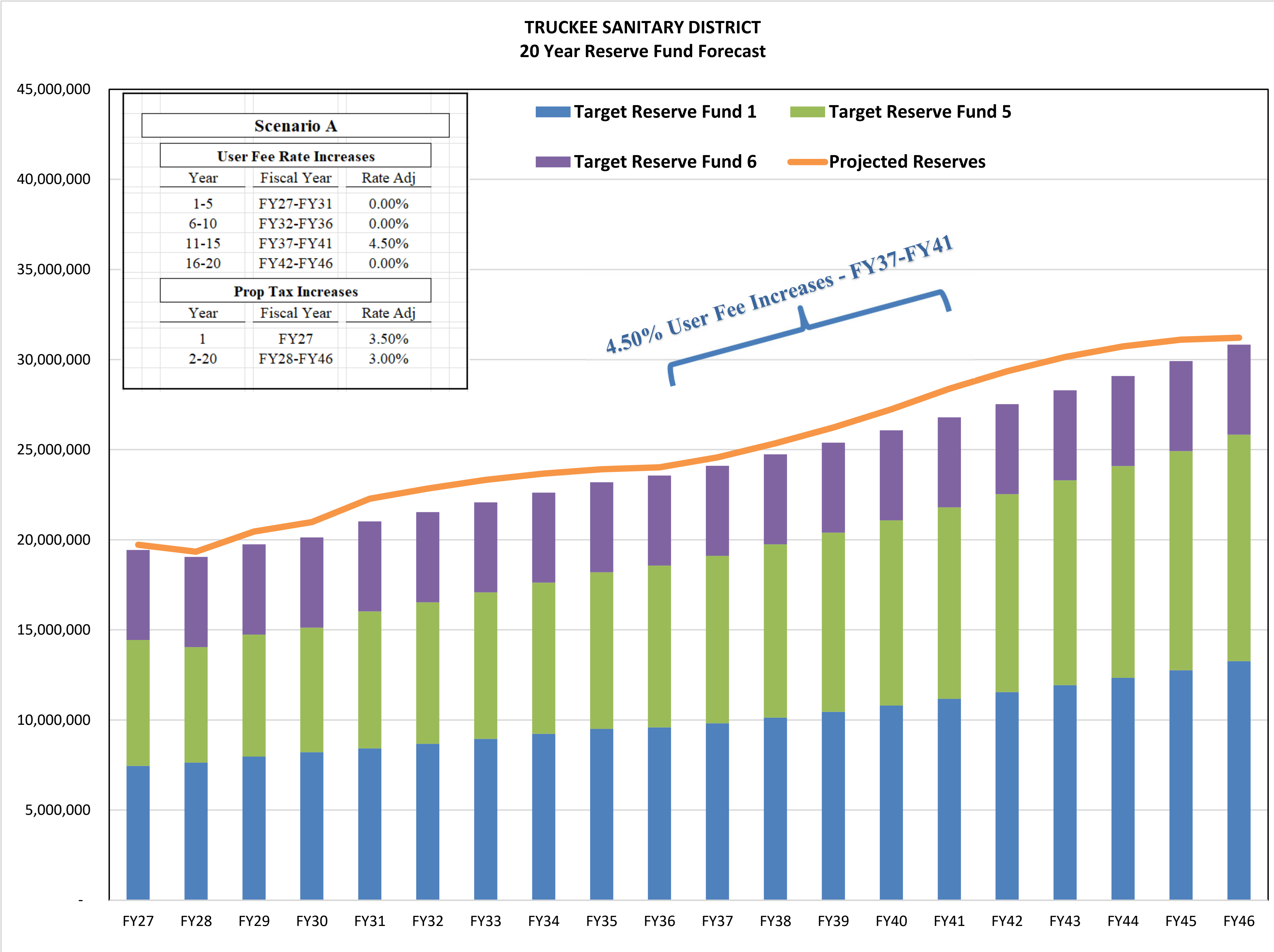
REVENUE ASSUMPTIONS		
User Fees		No Increases FY27 - FY36
User Fees		4.50% Increase FY37 - FY41
User Fees		No Increases FY42 - FY46
Property Tax	% Year over Year	3.5% FY27; thereafter 3.0%
Users (# of EDUs)	% Year over Year	1.00%
Interest Earned	ROI	3.50%
EXPENSE ASSUMPTIONS		
Salaries	% Year over Year	3.00%
ER Taxes, Med Ins, Acc Benes	% Year over Year	5.00%
CERBT	Based on OPEB PECTA & Trust Fund Balance	
Retiree Bill Premiums	Based on Actuarial Rpt through FY32, then 4% Thereafter	
Retirement - Normal Costs	Based on CalPERS Valuation Rpt Percentages	
Retirement - UAL	Based on $0.5M CEPPT Contribution for FY27 at $222,000 for anticpated CalPERS assumption change and CalPERS FY25 Investment Losses	
O & M	% Year over Year	2.25%
Capital Expenditures	% Completed	100.00%
RESERVE FUND POLICY		
Fund 1 Target		60% of Operating Expenses
Fund 5 Target		60% of 5-year rolling Fund 5 Expenses
Fund 6 Target		$5,000,000

APPENDIX B

TRUCKEE SANITARY DISTRICT
20 YEAR FORECAST

	BUDGET	PROJECTED ACTUALS	BUDGET									Forecast									
FUND	FY 26	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	FY 41	FY 42	FY 43	FY 44	FY 45	FY 46
			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	7,550,000	7,145,000	7,453,000	7,555,600	7,625,600	7,955,600	8,195,600	8,415,600	8,665,600	8,945,600	9,215,600	9,495,600	9,575,600	9,805,600	10,125,600	10,445,600	10,795,600	11,165,600	11,535,600	11,925,600	12,335,600	12,755,600
Revenue												101.00%	105.54%									
User Fees	4,580,000	4,580,000	4,600,000	4,650,000	4,700,000	4,750,000	4,800,000	4,850,000	4,900,000	4,950,000	5,000,000	5,050,000	5,330,000	5,630,000	5,940,000	6,270,000	6,620,000	6,690,000	6,760,000	6,830,000	6,900,000	6,970,000
Fees for Services	100,000	75,000	100,000	101,000	102,000	103,000	104,000	105,000	106,000	107,000	108,000	109,000	110,000	111,000	112,000	113,000	114,000	115,000	116,000	117,000	118,000	119,000
Tax Revenue	9,060,000	9,150,000	9,470,000	9,750,000	10,040,000	10,340,000	10,650,000	10,970,000	11,300,000	11,640,000	11,990,000	12,350,000	12,720,000	13,100,000	13,490,000	13,890,000	14,310,000	14,740,000	15,180,000	15,640,000	16,110,000	16,590,000
Interest Earned	430,000	495,000	440,000	439,000	442,000	453,000	462,000	470,000	478,000	488,000	498,000	507,000	510,000	518,000	529,000	541,000	553,000	566,000	579,000	592,000	607,000	621,000
Other	230,000	225,000	142,000	230,000	237,000	244,000	251,000	259,000	267,000	275,000	283,000	291,000	300,000	309,000	318,000	328,000	338,000	348,000	358,000	369,000	380,000	391,000
Interest Earned & Other	660,000	720,000	582,000	669,000	679,000	697,000	713,000	729,000	745,000	763,000	781,000	798,000	810,000	827,000	847,000	869,000	891,000	914,000	937,000	961,000	987,000	1,012,000
Total Revenues	14,400,000	14,525,000	14,752,000	15,170,000	15,521,000	15,890,000	16,267,000	16,654,000	17,051,000	17,460,000	17,879,000	18,307,000	18,970,000	19,668,000	20,389,000	21,142,000	21,935,000	22,459,000	22,993,000	23,548,000	24,115,000	24,691,000
Expenditures																						
Classic Salaries excl OT/Cashouts/Safety	(1,431,000)	(1,370,000)	(1,281,600)	(1,117,000)	(1,136,000)	(1,185,000)	(1,038,000)	(622,000)	(478,000)	(493,000)	(356,000)	(211,000)	(218,000)	(224,000)	(231,000)	-	-	-	-	-	-	-
Pepra Salaries excl OT/Cashouts/Seasonal Wages	(3,553,500)	(3,291,000)	(4,108,800)	(4,346,000)	(4,467,000)	(4,741,000)	(5,066,000)	(5,665,000)	(5,998,000)	(6,178,000)	(6,515,000)	(6,865,000)	(7,071,000)	(7,283,000)	(7,501,000)	(7,964,000)	(8,203,000)	(8,450,000)	(8,703,000)	(8,964,000)	(9,233,000)	(9,510,000)
BOD Salaries	(38,000)	(39,900)	(38,600)	(40,000)	(41,000)	(42,000)	(43,000)	(44,000)	(45,000)	(46,000)	(47,000)	(48,000)	(49,000)	(50,000)	(52,000)	(54,000)	(56,000)	(58,000)	(60,000)	(62,000)	(64,000)	(66,000)
OT/Cashouts/Seasonal Wages/Safety	(132,900)	(392,700)	(159,800)	(200,000)	(238,000)	(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	(2,073,500)	(1,850,800)	(2,345,300)	(2,463,000)	(2,586,000)	(2,715,000)	(2,851,000)	(2,994,000)	(3,144,000)	(3,301,000)	(3,466,000)	(3,639,000)	(3,821,000)	(4,012,000)	(4,213,000)	(4,424,000)	(4,645,000)	(4,877,000)	(5,121,000)	(5,377,000)	(5,646,000)	(5,928,000)
Retirement Contrib-EE Classic	(124,000)	(118,400)	(111,000)	(97,000)	(98,000)	(102,000)	(90,000)	(54,000)	(41,000)	(43,000)	(31,000)	(18,000)	(19,000)	(19,000)	(20,000)	-	-	-	-	-	-	-
Retirement Contrib-ER Classic	(237,100)	(226,800)	(212,000)	(185,000)	(188,000)	(196,000)	(172,000)	(103,000)	(79,000)	(81,000)	(59,000)	(35,000)	(36,000)	(37,000)	(38,000)	-	-	-	-	-	-	-
Retirement Contrib-ER Pepra CalPERS	(267,900)	(259,000)	(308,500)	(345,000)	(354,000)	(376,000)	(402,000)	(449,000)	(476,000)	(490,000)	(517,000)	(544,000)	(561,000)	(578,000)	(595,000)	(632,000)	(650,000)	(670,000)	(690,000)	(711,000)	(732,000)	(754,000)
Retirement Contrib-ER Pepra 401(a)	(148,500)	(133,600)	(171,400)	(174,000)	(179,000)	(190,000)	(203,000)	(227,000)	(240,000)	(247,000)	(261,000)	(275,000)	(283,000)	(291,000)	(300,000)	(319,000)	(328,000)	(338,000)	(348,000)	(359,000)	(369,000)	(380,000)
Retirement Contrib-ER UAL Classic	(167,000)	(167,000)	(252,000)	(175,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	-	-	-	-	-	-	-	-	-
Retirement Contrib-ER UAL Pepra	(18,000)	(18,200)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	-	-	-	-	-	-	-	-	-
Retirement Contrib-ER ADP Classic	-	-	-	(1,000,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retirement Contrib-CEPPT	(500,000)	(500,000)	(500,000)	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Retiree Bills/Premiums	(600,000)	(642,000)	(700,000)	(738,000)	(789,000)	(754,000)	(757,000)	(810,000)	(819,000)	(803,000)	(816,000)	(849,000)	(883,000)	(918,000)	(955,000)	(993,000)	(1,033,000)	(1,074,000)	(1,117,000)	(1,162,000)	(1,208,000)	(1,256,000)
CERBT Distributions/(Contributions)	170,000	(1,000,000)	-	(23,000)	18,000	(28,000)	(36,000)	6,000	3,000	(25,000)	(24,000)	3,000	397,000	419,000	442,000	466,000	492,000	518,000	546,000	575,000	605,000	636,000
Operations & Maintenance	(2,278,600)	(2,207,900)	(2,460,400)	(2,460,400)	(2,516,000)	(2,573,000)	(2,631,000)	(2,690,000)	(2,751,000)	(2,813,000)	(2,876,000)	(2,941,000)	(3,007,000)	(3,075,000)	(3,144,000)	(3,215,000)	(3,287,000)	(3,361,000)	(3,437,000)	(3,514,000)	(3,593,000)	(3,674,000)
Total Expenditures	(11,400,000)	(12,217,000)	(12,649,400)	(12,403,400)	(12,714,000)	(13,266,000)	(13,658,000)	(14,026,000)	(14,447,000)	(14,904,000)	(15,358,000)	(15,818,000)	(15,953,000)	(16,336,000)	(16,881,000)	(17,415,000)	(17,997,000)	(18,604,000)	(19,231,000)	(19,882,000)	(20,555,000)	(21,255,000)
Cost Allocations (Funds 4, 5, 6)	-	-	-			-																
Net Gain (Loss) in Fund Before Transfer	3,000,000	2,308,000	2,102,600	2,766,600	2,807,000	2,624,000	2,609,000	2,628,000	2,604,000	2,556,000	2,521,000	2,489,000	3,017,000	3,332,000	3,508,000	3,727,000	3,938,000	3,855,000	3,762,000	3,666,000	3,560,000	3,436,000
Transfers (Fund 5 & Fund 6)	(2,950,000)	(2,000,000)	(2,000,000)	(2,696,600)	(2,477,000)	(2,384,000)	(2,389,000)	(2,378,000)	(2,324,000)	(2,286,000)	(2,241,000)	(2,409,000)	(2,787,000)	(3,012,000)	(3,188,000)	(3,377,000)	(3,568,000)	(3,485,000)	(3,372,000)	(3,256,000)	(3,140,000)	(2,926,000)
Net Gain (Loss) in Fund After Transfer		307,700	102,600	70,000	330,000	240,000	220,000	250,000	280,000	270,000	280,000	80,000	230,000	320,000	320,000	350,000	370,000	370,000	390,000	410,000	420,000	510,000
Ending Balance (Operating Reserve)	7,550,000	7,453,000	7,555,600	7,625,600	7,955,600	8,195,600	8,415,600	8,665,600	8,945,600	9,215,600	9,495,600	9,575,600	9,805,600	10,125,600	10,445,600	10,795,600	11,165,600	11,535,600	11,925,600	12,335,600	12,755,600	13,265,600
60% of following FY Total Operating Expenditures		7,590,000	7,450,000	7,630,000	7,960,000	8,200,000	8,420,000	8,670,000	8,950,000	9,220,000	9,500,000	9,580,000	9,810,000	10,130,000	10,450,000	10,800,000	11,170,000	11,540,000	11,930,000	12,340,000	12,760,000	13,263,000
BOARD DESIGNATED FUNDS																						
5-MAJOR IMPROVEMENTS RESERVE																						
Beginning Balance	7,050,000	7,100,000	8,010,500	7,168,500	6,711,000	7,502,900	7,784,500	8,861,000	9,179,100	9,374,400	9,458,500	9,420,500	9,449,200	9,766,900	10,230,700	10,786,800	11,441,300	12,209,700	12,812,000	13,212,400	13,390,800	13,349,500
Revenues (Interest Income)	300,000	280,000	314,000	250,900	234,900	262,600	272,500	310,100	321,300	328,100	331,000	329,700	330,700	341,800	358,100	377,500	400,400	427,300	448,400	462,400	468,700	467,200
Expenditures (Capital Projects)	(2,500,000)	(1,369,500)	(3,155,500)	(3,405,000)	(1,920,000)	(2,365,000)	(1,585,000)	(2,370,000)	(2,450,000)	(2,530,000)	(2,610,000)	(2,710,000)	(2,800,000)	(2,890,000)	(2,990,000)	(3,100,000)	(3,200,000)	(3,310,000)	(3,420,000)	(3,540,000)	(3,650,000)	(3,790,000)
Transfers from Fund 1	2,950,000	2,000,000	2,000,000	2,696,600	2,477,000	2,384,000	2,389,000	2,378,000	2,324,000	2,286,000	2,241,000	2,409,000	2,787,000	3,012,000	3,188,000	3,377,000	3,568,000	3,485,000	3,372,000	3,256,000	3,140,000	2,926,000
Net Gain (Loss) in Fund	750,000	910,500	(842,000)	(457,500)	791,900	281,600	1,076,500	318,100	195,300	84,100	(38,000)	28,700	317,700	463,800	556,100	654,500	768,400	602,300	400,400	178,400	(41,300)	(396,800)
Preliminary Ending Balance	7,800,000	8,010,500	7,168,500	6,711,000	7,502,900	7,784,500	8,861,000	9,179,100	9,374,400	9,458,500	9,420,500	9,449,200	9,766,900	10,230,700	10,786,800	11,441,300	12,209,700	12,812,000	13,212,400	13,390,800	13,349,500	12,952,700
60% of next 5 yrs of proj exp		7,458,300	6,987,000	6,414,000	6,780,000	6,927,000	7,602,000	7,860,000	8,124,000	8,400,000	8,694,000	8,988,000	9,294,000	9,612,000	9,942,000	10,272,000	10,626,000	10,986,000	11,364,000	11,748,000	12,156,000	12,570,000
6-CONTINGENCY RESERVE																						
Beginning Balance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-																			
Net Gain (Loss) in Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Unrestricted Fund Balance	20,350,000	20,463,500	19,724,100	19,336,600	20,458,500	20,980,100	22,276,600	22,844,700	23,320,000	23,674,100	23,916,100	24,024,800	24,572,500	25,356,300	26,232,400	27,236,900	28,375,300	29,347,600	30,138,000	30,726,400	31,105,100	31,218,300
RESTRICTED FUNDS																						
4-CAPITAL RESERVE																						
Beginning Balance	3,050,000	2,940,000	3,257,000	2,926,000	2,603,000	2,359,000	2,358,000	2,075,000	2,074,000	2,073,000	2,213,000	2,214,000	2,215,000	2,364,000	2,366,000	2,367,000	2,368,000	2,529,000	2,532,000	2,534,000	2,536,000	2,537,000
Connection Fees	130,000	192,000	185,000	367,000	375,000	382,000	390,000	397,000	405,000	414,000	422,000	430,000	439,000	448,000	457,000	466,000	475,000	485,000	494,000	504,000	514,000	524,000
Interest	120,000	125,000	134,000	19,000	16,000	15,000	14,000	12,000	12,000	13,000	14,000	14,000	15,000	15,000	15,000	15,000	16,000	17,000	17,000	17,000	17,000	17,000
Total Revenue	250,000	317,000	319,000	386,000	391,000	397,000	404,000	409,000	417,000	427,000	436,000	444,000	454,000	463,000	472,000	481,000	491,000	502,000	511,000	521,000	531,000	541,000
Expenditures (Capital Projects)	(250,000)	-	(650,000)	(709,000)	(635,000)	(398,000)	(687,000)	(410,000)	(418,000)	(287,000)	(435,000)	(443,000)	(305,000)	(461,000)	(471,000)	(480,000)	(330,000)	(499,000)	(509,000)	(519,000)	(530,000)	(540,000)
Transfers	-																					
Net Gain (Loss) in Fund	-	317,000	(331,000)	(323,000)	(244,000)	(1,000)	(283,000)	(1,000)	(1,000)	140,000	1,000	1,000	149,000	2,000	1,000	1,000	161,000	3,000	2,000	2,000	1,000	1,000
Ending Balance	3,050,000	3,257,000	2,926,000	2,603,000	2,359,000	2,358,000	2,075,000	2,074,000	2,073,000	2,213,000	2,214,000	2,215,000	2,364,000	2,366,000	2,367,000	2,368,000	2,529,000	2,532,000	2,534,000	2,536,000	2,537,000	2,538,000
60% of next 5 yrs of proj exp			1,703,400	1,528,800	1,320,000	1,342,200	1,195,800	1,132,800	1,158,600	1,269,000	1,296,000	1,228,200	1,344,600	1,373,400	1,402,200	1,432,200	1,558,200	1,482,600	1,514,400	1,547,400	1,580,400	1,614,600
TOTAL ENDING BALANCE, ALL FUNDS	**23,400,000**	**23,721,000**	**22,650,000**	**16,940,000**	**22,818,000**	**23,338,000**	**24,352,000**	**24,919,000**	**25,393,000**	**25,887,000**	**26,130,000**	**26,240,000**	**26,937,000**	**27,722,000**	**28,599,000**	**29,605,000**	**30,904,000**	**31,880,000**	**32,672,000**	**33,262,000**	**33,642,000**	**33,756,000**

APPENDIX B


TRUCKEE SANITARY DISTRICT
20 Year Reserve Fund Forecast
Scenario A
User Fee Rate Increases
Year | Fiscal Year | Rate Adj
1-5 | FY27-FY31 | 0.00%
6-10 | FY32-FY36 | 0.00%
11-15 | FY37-FY41 | 4.50%
16-20 | FY42-FY46 | 0.00%
Prop Tax Increases
Year | Fiscal Year | Rate Adj
1 | FY27 | 3.50%
2-20 | FY28-FY46 | 3.00%
Target Reserve Fund 1
Target Reserve Fund 5
Target Reserve Fund 6
Projected Reserves
4.50% User Fee Increases - FY37-FY41
45,000,000
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
FY27
FY28
FY29
FY30
FY31
FY32
FY33
FY34
FY35
FY36
FY37
FY38
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Appendix C

MEMORANDUM

DATE: June 18, 2026

TO: Sanna Schlosser, General Manager SS

FROM: Sarah Bergeron, District Engineer

CC: Steve Hogan, Controller

SUBJECT: Martis Valley Interceptor (MVI) EXPENSE ALLOCATION FOR FY27

The purpose of this memorandum is to provide an expense allocation percentage for operating expenses allocable for operating and maintaining the MVI for FY27 (7/1/26-6/30/27).

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 expense allocable to the MVI for FY27, staff has estimated the fraction of infrastructure in the MVI to the District as a whole. A summary of this data can be seen in Table 1, below. It can be seen that MVI contains 1.21% of the District' assets. Therefore, it deemed that 1.21% of the total operating expenses (TSD Departments 1000, 1300, 2000, 4000 and 5000) be allocable to MVI in FY27.

Table 1
Comparison of Sewer Facilities in MVI to District Totals

Parameter	District Totals	MVI Facilities	% in MVI
Number of Pipe Segments	4,612*	34	0.74
Length of Pipe Segments, ft	1,220,262*	9,493	0.78
Inch Diameter Mile	1563*	33	2.11
Average			1.21

*Number includes only "TSD Active" pipes.