



Fiscal Year  
2021/2022

# Budget Report

**Board Approved 7/1/2021**

**South Placer Municipal Utility District**

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# Vision Mission & Values

## VISION

Our Vision is to be the most reliable, innovative operations and maintenance organization that preserves and prolongs the life of our assets, resulting in sustainable, efficient, cost-effective customer service.

## MISSION

**We are a customer-owned Utility dedicated to:**

PROTECT public health and water environment

PROVIDE efficient and effective sanitary sewer service

PREPARE for the future

## VALUES

**Our Core Values are:**

**INTEGRITY:**

We will be trustworthy, truthful and honest

**STEWARDSHIP:**

We will be accountable and committed to responsible management and respect our environment

**SERVICE:**

We will be responsive, reliable, and respectful; putting the needs of the District and customers first

**QUALITY:**

We will be dedicated to continuous improvement

## BOARD OF DIRECTORS

- Gerald Mitchell      **WARD 1:** Southwest central area of the City of Rocklin lying north of Interstate 80, including the Woodside, Five Star/Fairway Heights, south Stanford Ranch, and Sunset neighborhoods, as well as the west parts of old Rocklin.
- William Dickinson      **WARD 2:** Northwest part of the City of Rocklin lying on the east side of Highway 65 in the Sunset West and north central Stanford Ranch neighborhoods.
- John Murdock      **WARD 3:** Southeast Rocklin lying south of Interstate 80 in the vicinity of Sierra Community College, and also includes south Loomis and a stretch of land extending into Granite Bay in the Joe Rogers Road area.
- James Durfee      **WARD 4:** Community of Penryn, the Town of Loomis lying north of King Road, extending west into the north part of the City of Rocklin in the Whitney Ranch and north Whitney Oaks neighborhoods.
- James Williams      **WARD 5:** West and central part of the Town of Loomis lying between Interstate 80 and King Road, extending west into the City of Rocklin into the east Stanford Ranch and south Whitney Oaks neighborhoods, as well as the east part of old Rocklin. f

## MANAGEMENT

- Herb Niederberger      General Manager
- Emilie Costan      Administrative Services Manager and Board Secretary
- Eric Nielsen      Superintendent
- Carie Huff      District Engineer

## GENERAL MANAGER'S MESSAGE

### **To the Honorable Board of Directors and Customers of South Placer Municipal Utility District**

The South Placer Municipal Utility District (District) staff is pleased to present the operating budget and supplemental information for the Fiscal Year (FY) beginning July 1, 2021 and ending June 30, 2022 (FY21/22). Each year staff makes careful consideration in its budget development to ensure the District's mission, strategic goals, and commitments are being financially supported.

The District balances the budget by carefully setting sewer rates and charges to address the many challenges facing the sewer industry. The Budget's primary use is as a fiscal planning tool to accomplish the District's strategic goals and objectives. The budget is a management tool and not a legal requirement, and therefore not a legal document.

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### REPORT ORGANIZATION

This Annual Budget is intended to provide the Board with an overview of the District's fiscal plan of action, including revenue and expense details for the upcoming Fiscal Year (FY21/22). This report is organized into a General Manager's report and revenue, expenditures, capital outlays, and personnel schedules.

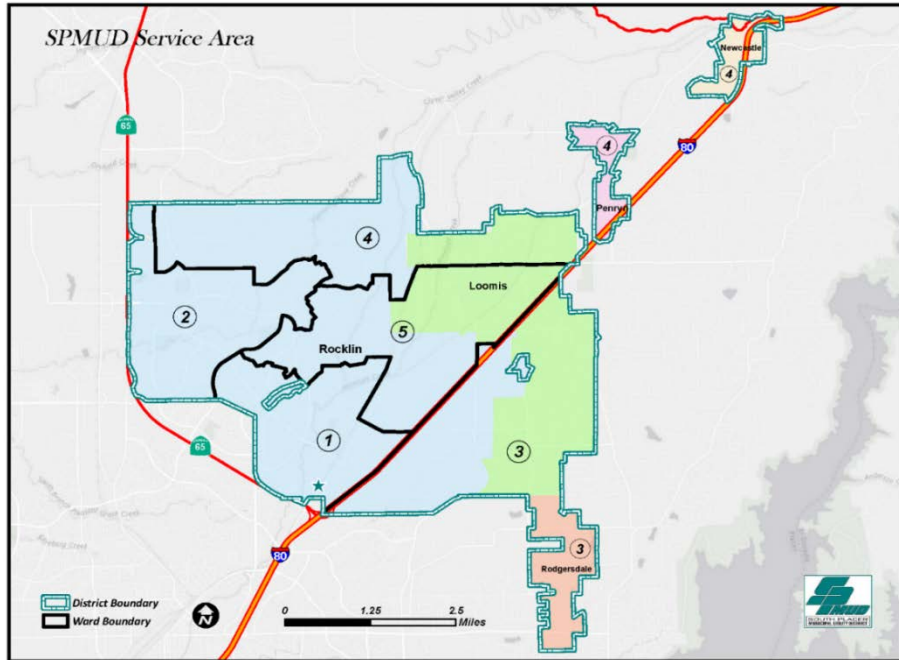
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### BACKGROUND

The Rocklin-Loomis MUD was created in 1956 to provide sanitary sewer service to Rocklin and Loomis. The District is divided into five wards and governed by an elected five-member Board of Directors.

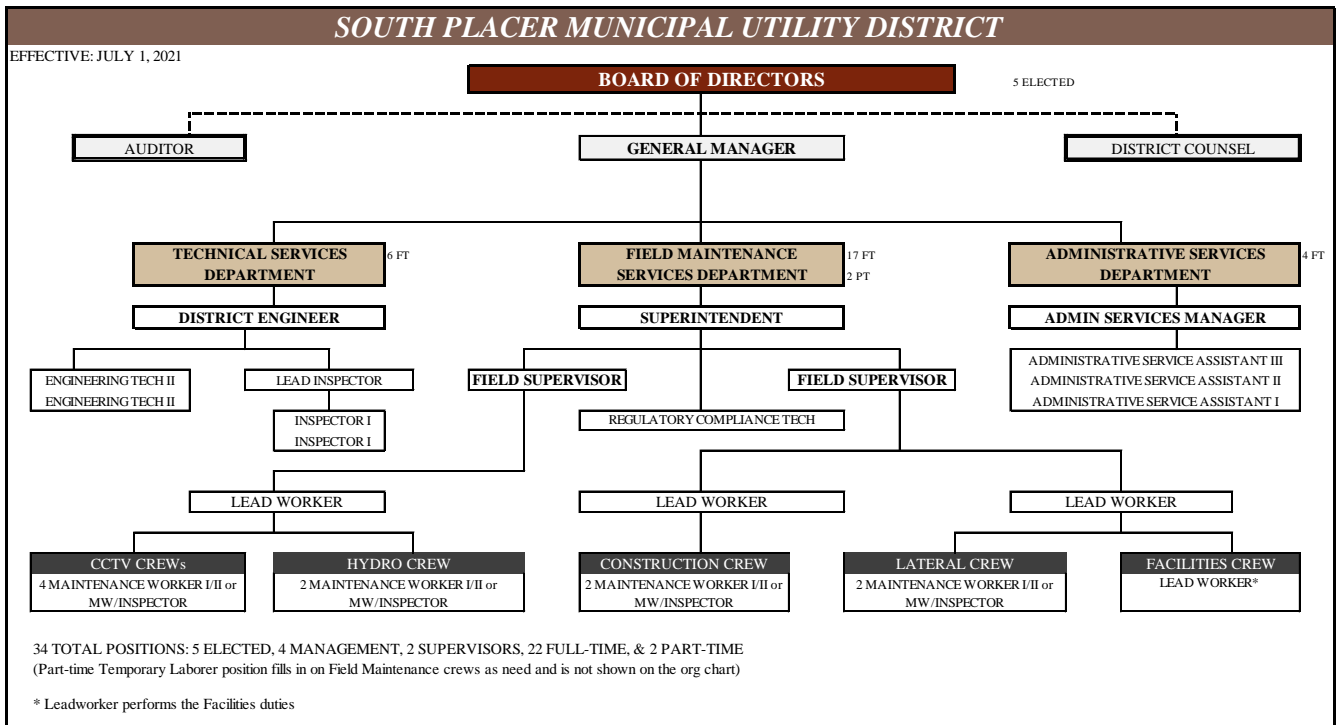
In the 1970s, the District decommissioned its sewage treatment facilities and began using the City of Roseville (City) Dry Creek Wastewater Treatment Plant. In the 1980s, the name changed to South Placer Municipal Utility District to reflect its larger service area. In 2000, the District, the City of Roseville, and Placer County (PC) created the South Placer Wastewater Authority (SPWA or Authority) to finance the construction of the Pleasant Grove Wastewater Treatment Plant (PG WWTP). In 2008, the District boundaries expanded to match the incorporated town limits of Loomis, and in 2010, annexed the Newcastle Sanitary District (NSD) area.

FIGURE 1 – DISTRICT BOUNDARIES



The South Placer Municipal Utility District is under the direction of a five-member elected board who establish policy and oversee the General Manager, who manages the day-to-day operations. The District is organized into three departments: Field Services, Technical Services, and Administrative Services as shown in Figure 2.

FIGURE 2 – DISTRICT ORGANIZATIONAL CHART



## STATISTICS

The South Placer Municipal Utility District service area covers 31 square miles as shown in Table 1 and includes all of the incorporated limits of the City of Rocklin and Town of Loomis, plus portions of southern Placer County around the unincorporated communities of Penryn, Newcastle and the Rodgersdale area of Granite Bay. Rocklin makes up 88%, Loomis is 9%, and 3% is in unincorporated Placer County. The District provides service to 25,156 connections or an equivalent population of about 76,672 people. This equates to 35,322 Equivalent Dwelling Units (EDU) (80% residential and 20% commercial) with an average dry weather sewer flow of about 4.5 million gallons per day. The District collects the sewage and transports this via 287 miles of District-owned and operated sewer mains (from 4” to 42” diameter). The District maintains an additional 117 miles of lower laterals within our easement or public right-of-way. Other assets include our Headquarters, Maintenance and Corporation Yard facilities, 6,791 manholes/flushing branches, 15 lift stations, 12 metering sites, and related buildings, facilities, and equipment.

**TABLE 1 – DISTRICT STATISTICS**

STATISTICS	UNIT	TOTAL
Service Area	Square Miles	31
Equivalent Population	Each	76,672
Equal Dwelling Units	EDU	35,322
Customers Connected	Each	25,156
Annual Flow to WWTP	Million Gallons	1,635
Sewer Mains	Miles	287
Lower Service Laterals	Miles	117
Manhole/Flushing Branch	Each	6,791
Lift Stations	Each	15
Force Mains	Miles	7
Flow Recorder Stations	Each	12
Easements	Miles	61
Creek Crossings	Each	79

**TABLE 2 – BENCHMARK METRICS**

	2017/18	2018/19	2019/20	2020/21	2021/2022
Personnel Costs	\$ 3,901,731	\$ 4,306,176	\$ 4,484,612	\$ 4,681,360	\$ 5,131,553
Sewer Service Revenue	\$ 12,694,346	\$ 14,197,833	\$ 15,277,632	\$ 15,322,500	\$ 15,408,900
<b>Personnel Cost/ Sewer Service Revenue</b>	<b>31%</b>	<b>30%</b>	<b>29%</b>	<b>31%</b>	<b>33%</b>
Equivalent Dwelling Units	33,445	34,174	34,859	35,322	35,722
<b>Personnel Costs/Per EDU</b>	<b>\$ 116.66</b>	<b>\$ 126.01</b>	<b>\$ 128.65</b>	<b>132.53</b>	<b>143.65</b>
FSD Employees	16	16	17	17	18
Miles of Pipe	273	277	280	285	287
<b>Miles of Pipe/FSD Employees</b>	<b>17.06</b>	<b>17.31</b>	<b>16.47</b>	<b>16.76</b>	<b>15.94</b>



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## KEY ACCOMPLISHMENTS

The District strives to be the most reliable and innovative operations and maintenance organization that preserves and prolongs the life of our assets, resulting in sustainable, efficient, cost-effective customer service. To that end, the District had the following key accomplishments in Fiscal Year 20/21:

- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- Maintained Full Operations during the Coronavirus Outbreak.
- Received the Collection System of the Year award from the California Water Environment Association.
- Transitioned to self-serve web-based autopay.
- Implemented credit card transaction fee to recover merchant fees for large development and construction related transactions.
- Rolled out a public-facing web map of the District facilities through the District's website.
- Created an intranet site as a hub for District employees to locate important resources.
- Revised and updated the Employee Civil Service Manual.
- Updated District Standards through internal and external review process.
- Completed the Foothill Trunk Sewer Replacement Project.
- Revised the District's purchasing policy and created new purchasing and contracting templates.
- Revised the District's records retention policy and began dispositioning paper versions of historical records.
- Revised the District's substance abuse policy to align with current regulations.
- Revised the District's Emergency Action Plan and trained all employees on its implementation.
- Chemically treated 35,500 feet of mainline to slow root growth and lessen the chance of blockages in the sewer system.
- Completed construction project in Newcastle to install 16 new access points to the collection system.
- Completed a Master Plan for the District's SCADA system to be presented to the Board of Directors in Fiscal Year 21/22.

## SECTION 1 BUDGET OVERVIEW

The South Placer Municipal Utility District has three funds: a General Fund (100), a Capital Improvement Project & Expansion Fund (300), and a Rehabilitation & Replacement Fund (400).

The General Fund is used to support the general maintenance and operation of the District. The Capital Improvement Project (CIP) & Expansion Fund is used to fund construction projects for new infrastructure or infrastructure improvements and enlargements, and the Rehabilitation & Replacement (R&R) Fund is funded through a transfer of the calculated depreciation expense and is used to finance the rehabilitation and replacement of existing infrastructure.

The South Placer Municipal Utility District primary funding goals are:

- Fully funding all Operations, Maintenance and Regulatory Obligations.
- Providing adequate funding for Capital Investments.
- Fully funding the District's obligations to CalPERS.
- Fully funding the District's annual required contribution (ARC) for Other Post-Employment Benefits (OPEB).
- Maintaining minimum reserve fund balances.
- Meeting the Debt Coverage Ratio mandated by the South Placer Wastewater Authority (SPWA) debt indenture.

### SECTION 1.1 REVENUE ANALYSIS

The General Fund Revenue Budget is made up of service charges, plan check and inspection fees, property taxes, miscellaneous revenues, and interest revenue. The Capital Outlay Revenue Budget is made up of sewer participation charges, depreciation transfers, and investment interests. The following discussion highlights the major changes in the Fiscal Year 21/22 revenue budget in support of the detailed line items presented in **Schedule 2 - Revenue Budget**.

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#### OPERATING REVENUES

General Fund revenues are projected to be \$17.42 Million. General Fund operating revenues are comprised of monthly service charges, service fees collected during the year, and through property taxes and interest revenues. In accordance with Ordinance 17-03, monthly service charges for Fiscal Year 21/22 are \$36 per EDU. The District remains one of the lowest monthly customer service fees in the region, see *Figure 5 Monthly Sewer Rate Comparison for Placer County*. Property Tax revenues are projected to continue to increase next year as property values within the District rose 14.8% over the last year. Interest revenues from investments are predicted to remain low due to the anticipated continuation of low interest rates next fiscal year.

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## NON-OPERATING REVENUES

Non-operating Capital Outlay funds are made up of sewer participation charges, and investment interest income. The sewer participation fees for Fiscal Year 21/22 are \$12,999 per EDU which is comprised of a \$4,330 Local Participation Fee and an \$8,669 Regional Participation Fee. Capital non-operating revenue is projected to be \$1.93 Million.

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## TOTAL REVENUES

The District's total revenues for Fiscal Year 21/22 are projected to be approximately \$19.55 Million, based upon a four hundred additional EDU projection for the year. In the current Fiscal Year, FY20/21 total year-end revenues are estimated at \$19.94M. The slight reduction is due to higher than anticipated plan review and new connection activity in FY20/21 that is expected to steadily slow in FY21/22.

## SECTION 1.2 OPERATIONS EXPENSE ANALYSIS

The following discussion provides a summary of the Fiscal Year 21/22 operational expenses, in support of the detailed line items presented in **Schedule 3 – General Fund Expenditure Budget**. The operating expenses are those Districtwide costs for goods and services and are comprised of personnel, administrative, and operational costs, and capital projects that are less than \$5,000.

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## SALARY & BENEFITS

The District is under the direction of a five-member elected board and managed by the General Manager. The District is organized into three departments: Field Services, Technical Services, and Administrative Services. The District has 36 funded positions comprised of twenty-two full-time, two part-time, five elected, two contracted, four management and two supervisors; see **Schedule 6 – Personnel Classification Positions**.

In accordance with the mostly recently adopted Employee and Manager MOUs and as shown in **Schedule 7 - Employee Salary Ranges**, salaries are negotiated to increase two (2) to four (4) percent in accordance with the US Department of Labor, Bureau of Labor Statistics Consumer Price Index (CPI) for Urban Wage Earners and Clerical Workers (CPI-W) which is currently at 4.7%. Unfunded Accrued Liability (UAL) payments for pension expenses and Other Post-Employment Benefits (OPEB) payments for retiree medical benefits are increasing and will continue to rise through 2035. Total Salary and Benefits are programmed to increase by \$500,917 (11%) over the prior year.

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**OPERATIONS & MAINTENANCE INCLUDING REGIONAL WASTEWATER TREATMENT**

Total operation and maintenance expenses, including regional wastewater treatment and depreciation expense, for Fiscal Year 21/22, are projected to be \$17.64 Million. This represents an increase of \$3.70 Million (26%) over last year’s budget.

Included in these expenses are costs paid to the City of Roseville, who owns and operates the two Regional Wastewater Treatment Plants (Dry Creek and Pleasant Grove) providing sewage treatment for the regional partners. The District pays for its share of the Regional Wastewater Treatment Plant Operation & Maintenance (O&M) and Rehabilitation & Replacement (R&R) costs based on the District’s proportional share of total flows (currently around 26%). For Fiscal Year 21/22, the Regional Wastewater Treatment Plant costs are budgeted to be \$7.77 Million which includes a true-up payment from District reserves to the City of Roseville from Fiscal Year 18/19 due to actual expenses exceeding estimated payments by \$618,700. Fiscal Year 21/22 R&R costs include an upgrade to the Authority’s SCADA hardware as well as replacement of a large digester cover. The \$7.77 Million expense is comprised of O&M costs of \$4.94 Million, R&R costs of \$2.21 Million, and the \$618,700 true-up payment, an increase of about \$1.61 Million from Fiscal Year 20/21.

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**TABLE 3 – REGIONAL WASTEWATER TREATMENT FLOWS & EXPENSES**

	2017/18	2018/19	2019/20	2020/21
O&M Estimated Payment	\$ 4,887,295	\$ 4,571,232	\$ 5,152,756	\$ 4,965,123
R&R Estimated Payment	\$ 2,159,674	\$ 2,157,937	\$ 790,725	\$ 576,156
SPMUD Flows	1,577	1,740	1,635	1897*
SPWA Flows	6,473	6,845	6,262	6235*
SPMUD Percentage	24.37%	25.43%	26.11%	30.43%
O&M Audited Payment	\$ 4,256,950	\$ 4,849,205	TBD	TBD
R&R Audited Payment	\$ 1,976,469	\$ 3,675,986	TBD	TBD

\*Projected

The Fiscal Year 21/22 General Fund Budget of \$17.64 Million is comprised of the following: \$5.13 Million for salaries and benefits, \$2.09 Million for local General Fund expenses, \$7.77 Million for Regional Wastewater Treatment Plant expenses, and \$2.6 Million for depreciation expense.

## SECTION 1.3 CAPITAL OUTLAY ANALYSIS

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### FISCAL YEAR 21/22 PROGRAMMED CAPITAL OUTLAYS

**Schedule 4 – Capital Fund Expenditures** includes a listing of the proposed capital outlays for the 21/22 Fiscal Year. **Schedules 5A, B, and C – Capital Outlay Justifications** provide written justifications and estimated costs that total \$11.12 Million. This can be broken down into the following categories: General Fund: \$4,319,850, Capital Improvement Projects: \$600,000, and Replacement & Rehabilitation: \$6,203,000.

#### General Fund Capital Outlays for FY21/22 - \$4,319,850 (Fund 100)

Projects include Newcastle Master Plan Improvements, Corporation Yard Master Plan Improvements (Locker Room, Breakroom & Lobby Security), Pipe Trailer & Easement Inspection Equipment, System Improvements, Software Acquisition, and District Participation in Regional Projects.

#### Capital Improvement & Expansion Outlays for FY21/22- \$600,000 (Fund 300)

Projects included in this category are completion of the Foothill Trunk Project and Trunk Extension Reimbursements.

#### Capital Replacement & Rehabilitation Outlays for FY21/22 - \$6,203,000 (Fund 400)

Projects include SCADA Design and Implementation, Vehicle and Equipment Upgrades, Bypass Pump Replacement, Cured in Place Pipe, Corporation Yard Fencing, completion of the Foothill Trunk Project, the Los Flores Mainline Replacement, Taylor Road Lift Station Replacement, Headquarter Building HVAC, Potential Abandonment of the Cameo Court Lift Station, Manhole Rehabilitation, and District Participation in Regional Projects.

## SECTION 1.4 FUND BALANCES AND RESERVES

### CASH AND INVESTMENT BALANCES

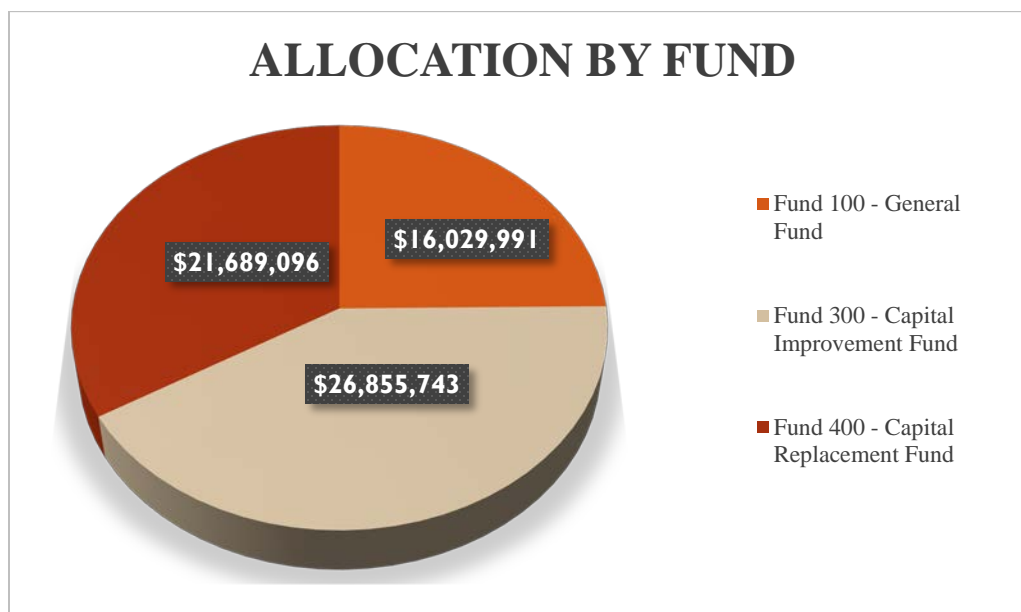
Cash balances are invested in accordance with the District’s Investment Policy 3120 in the Local Agency Investment Fund (LAIF); the Placer County Treasury; CalTrust; and other Fixed –Income Securities. The breakdown of these investments is shown in **Schedule 1 – Investments**.

As of March 31, 2021, District investment balances are \$16.03 Million in Fund 100, \$26.86 Million in Fund 300, and \$21.69 Million in Fund 400. Projected year-end balances for Fiscal Year 21/22 are anticipated to remain relatively stagnant. These fund balances are shown in *Table 4 – Fund Balance Breakdown* and *Figure 3 – Allocation by Fund*.

**TABLE 4 – FUND BALANCE BREAKDOWN**

CASH & INVESTMENTS	Interest Allocation	TOTAL AUDITED FUNDS FY 18/19	TOTAL AUDITED FUNDS FY 19/20	FUNDS AS OF MARCH 31, 2021
FUND 100 GENERAL	20%	\$ 15,938,443	\$ 14,646,769	\$ 16,029,991
FUND 300 CIP & EXPANSION	40%	\$ 20,499,019	\$ 26,787,560	\$ 26,855,743
FUND 400 CAPITAL REPLACEMENT & REHABILITATION	40%	\$ 20,180,098	\$ 21,620,914	\$ 21,689,096
<b>TOTALS</b>		<b>\$ 56,617,560</b>	<b>\$ 63,055,243</b>	<b>\$ 64,574,830</b>

**FIGURE 3 – ALLOCATION BY FUND AS OF MARCH 31, 2021**



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**TABLE 5 – FUND BALANCE SOURCES AND USES**

**Fund 100 General Fund**

PROJECTED BALANCE AS OF JULY 1, 2021	<b>\$ 16,066,459</b>
<b>Proposed Revenues</b>	
<i>Fund 100 Revenues</i>	\$ 17,327,920
<i>Interest</i>	\$ 90,000
<i>Total Fund 100 Revenues</i>	<b>\$ 17,417,920</b>
<b>Proposed Expenditures</b>	
<i>Operations &amp; Maintenance Expenses</i>	\$ (14,995,091)
<i>Depreciation</i>	\$ (2,645,000)
<i>SubTotal Fund 100 Expenses</i>	<b>\$ (17,640,091)</b>
<i>Capital Projects</i>	\$ (4,319,850)
<i>Total Fund 100 Expenditures</i>	<b>\$ (21,959,941)</b>
<b>100 ENDING FUND BALANCE</b>	<b><u>\$ 11,524,438</u></b>
<i>Minimum General Fund Reserve Requirement per Policy #3130</i>	\$ 8,490,565
<b>100 FUND BALANCE (LESS RESERVE REQUIREMENT) AVAILABLE FOR USE</b>	<b><u>\$ 3,033,873</u></b>

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**Fund 300 CIP & Expansion**

PROJECTED BALANCE AS OF JULY 1, 2021	<b>\$ 27,082,143</b>
<b>Proposed Revenues</b>	
<i>Sewer Participation Charges</i>	\$ 1,732,000
<i>Interest</i>	\$ 200,000
<i>Total Fund 300 Revenues</i>	<b>\$ 1,932,000</b>
<b>Proposed Expenditures</b>	
<i>Capital Projects</i>	\$ (600,000)
<i>Total Fund 300 Expenditures</i>	<b>\$ (600,000)</b>
<b>300 ENDING FUND BALANCE</b>	<b><u>\$ 28,414,143</u></b>

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**Fund 400 Rehab & Replacement**

PROJECTED BALANCE AS OF JULY 1, 2021	<b>\$ 22,186,096</b>
<b>Proposed Revenues</b>	
<i>Depreciation</i>	\$ 2,645,000
<i>Interest</i>	\$ 200,000
<i>Total Fund 400 Revenues</i>	<b>\$ 2,845,000</b>
<b>Proposed Expenditures</b>	
<i>Capital Projects</i>	\$ (6,703,000)
<i>Total Fund 400 Expenditures</i>	<b>\$ (6,703,000)</b>
<b>400 ENDING FUND BALANCE</b>	<b><u>\$ 18,328,096</u></b>

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## DISTRICT RESERVES – COMPLIANCE WITH POLICY #3130

Reserve funds are accumulated and maintained in a manner that allows the funding of costs and capital investments consistent with the District's Capital and Financial Plans while avoiding significant rate fluctuations due to changes in cash flow requirements. In accordance with Section 3 of the District's Reserve Policy #3130, the General Fund Assigned Fund Balance Reserves consists of three parts: the Operation and Maintenance Reserve; the Rate Stabilization Reserve; and the Emergency Reserve; discussed in more detail below and shown in *Table 6 – General Fund Reserve Requirements*: The classification of these reserve fund balances are in conformance with Government Accounting Standards Board (GASB) Statement No.54 (Fund balance reporting and governmental fund type definitions).

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### OPERATIONS AND MAINTENANCE RESERVE

The purpose of the District Operation and Maintenance Reserve Fund is to ensure that the District will have sufficient funding available at all times to meet its operating obligations. Operating revenue is a flat rate and consistent over the year. Delinquencies are trued up through tax liens which are recoverable twice a year. Operating expenses are generally incurred uniformly over the year; however, work can be planned or deferred during the year to accommodate minor fluctuations in revenue. The source of funding for this reserve shall be from Sewer Service Charges. The District shall maintain an Operation and Maintenance Reserve Fund equivalent to 3 months of Operation and Maintenance expenses.

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### RATE STABILIZATION RESERVES

The purpose of the District Rate Stabilization Reserve Fund is to establish a means to provide more stable sewer service charges to the District's customers. This fund buffers the impacts of unanticipated fluctuations or revenue shortfalls in sewer revenues and should be capable of defraying the need for an immediate rate increase to cover the cost of an unanticipated rise in expenses. Unexpected fluctuations can include, but are not limited to, natural disasters, an economic downturn, and unanticipated increases in other utility expenses and/or other extraordinary circumstances. The source of funding for this reserve shall be from Sewer Service Charges. The District shall maintain a Rate Stabilization Reserve Fund equivalent to 10% of the annual revenue.

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### EMERGENCY RESERVES

The purpose of the Emergency Reserve Fund is to provide funds for emergency response for potential repair or replacement of capital facilities due to damage from a natural disaster or unanticipated failure. The Emergency Reserve would be used when capital improvement funds have otherwise been purposefully spent down to a preset limit on planned projects. The source of funding for this reserve shall be from Sewer Service Charges. The District shall maintain an Emergency Reserve of \$3 Million.



**TABLE 6 – GENERAL FUND RESERVE REQUIREMENTS**

<b>Reserve Fund</b>	<b>Requirement</b>	<b>Calculation</b>	<b>Amount</b>
Emergency Reserve	\$3 million	\$3 million	\$ 3,000,000
Rate Stabilization Reserve	10% of annual revenue	10% of 17,417,920	\$ 1,741,792
Operation & Maintenance Reserve	3 months O&M expenses (before depreciation)	25% of 14,995,091	\$ 3,748,773
<b>TOTAL</b>			<b>\$ 8,490,565</b>

As indicated in *Table 5 Fund Balance Sources and Uses*, the District is projecting a General Fund Reserve balance of \$11.52 Million by year end which exceeds the minimum requirement of \$8.49 Million. The adoption of this budget allows the District to have demonstrated continued compliance with the Reserve Policy #3130.

**SECTION 1.5 REGIONAL WASTEWATER TREATMENT PLANTS & RATE STABILIZATION RESERVE FUND**

The District, the City of Roseville, and Placer County are participants in the South Placer Wastewater Authority (SPWA). The District collects and transports about 1.6 Billion gallons of raw sewage annually to the Dry Creek and Pleasant Grove Regional Wastewater Treatment Plants in Roseville. The two Regional Wastewater Treatment Plants and infrastructure used by all three partners make up the regional facilities. The District pays its share of annual Operations and Maintenance costs for the Regional Wastewater Treatment Plants based on our proportional flows which are approximately 26% of total flows into the plants.

An SPWA Funding Agreement establishes a Rate Stabilization Account to be used for the payment of debt service on the Bonds and other costs of the Authority. Monthly contributions of regional connection fees are deposited into the Authority’s Rate Stabilization Account and SPWA pays the debt service and other costs from the account, based on each member’s proportionate share. As of the last approved financial statement accepted by SPWA, the District maintained a balance of \$57,323,704 in the Rate Stabilization Account on deposit with the Authority. Per the last approved financial statement accepted by the Authority, the annual SPWA Debt assigned to the District was \$2,544,758. At the current debt service, the District has approximately 22 years’ worth of debt service on account with SPWA.

In accordance with the SPWA Debt Indenture, the District has covenanted to prescribe and collect rates and charges sufficient to yield net revenues at least equivalent to 110% of its share of debt service. The source of funding for this reserve can be accounted for from the District’s General Fund revenues and is expected to provide a Debt Coverage Ratio (DCR) of 110% over the lives of the Bonds.

$$\text{DCR} = [\text{General Fund Revenues} - \text{All O\&M (before dep)}] / \text{SPWA Debt} > 1.1$$

General Fund Revenues = \$17,417,920

Expenses<sup>1</sup> = \$14,376,391

$$\text{DCR} = (\$17,417,920 - \$14,376,391) / \$2,544,758 = \mathbf{1.2} > \mathbf{1.1}$$

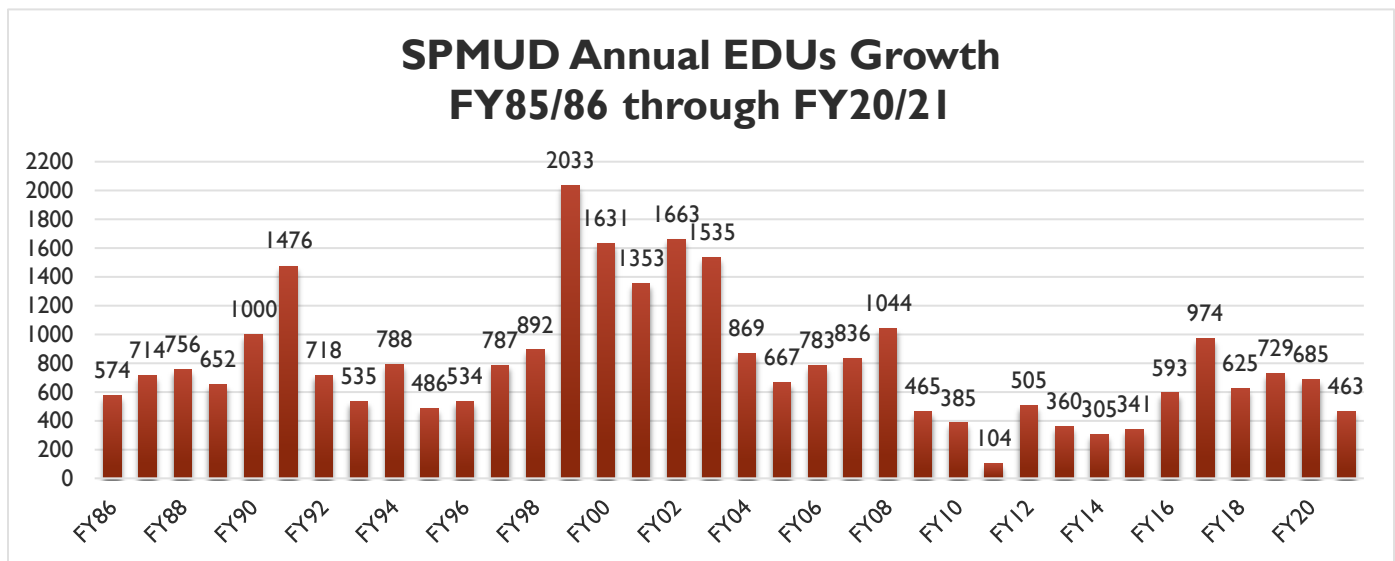
The adoption of this budget allows the District to have demonstrated compliance with the required Debt Coverage Ratio required by the SPWA Bond Indenture. The District's Proportionate Share of Debt Service is to be paid from the Participant Net Revenues deposited in the SPWA Rate Stabilization Fund, collected as the Regional Participation Fee. To the extent that the District's Proportionate Share of Debt Service is not paid in full from the Rate Stabilization Fund, the District pledges payment directly to the SPWA from the District's General Fund.

## SECTION 1.6 GROWTH AND PROJECTIONS

### PAST GROWTH TRENDS

Figure 4 - Historical Growth shows how growth in the District has varied greatly year over year. Based upon an analysis performed in the Sewer Evaluation and Capacity Assurance Plan (SECAP) adopted in February of 2020, the District is forecasting growth of 500 EDUs a year for the next five years. This projection has been reduced to 400 EDUs for Fiscal Year 21/22.

FIGURE 4 – HISTORICAL GROWTH

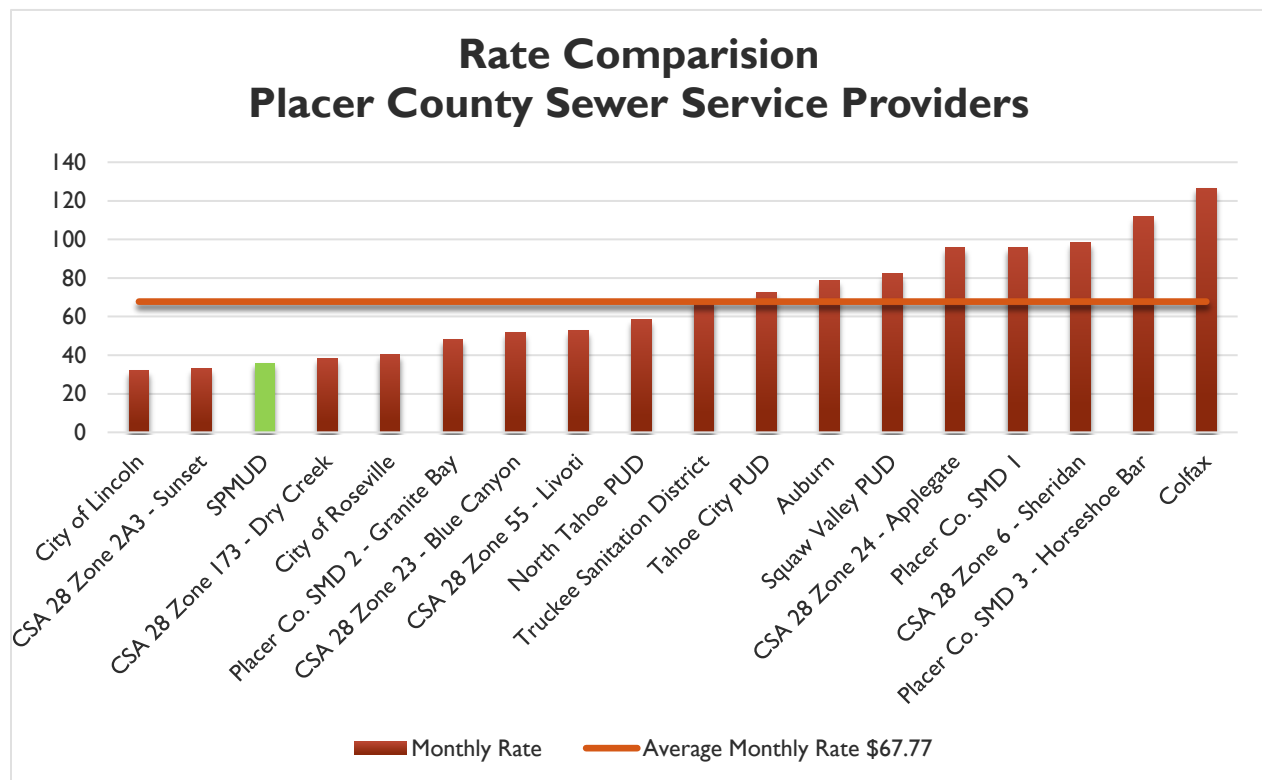


<sup>1</sup> Before depreciation and less regional wastewater treatment plant true-up payment of \$618,700 taken from reserves.

## GENERAL FUND PROJECTIONS

Annual growth is based on the projected annual service fees as well as General Fund expenses. **Schedules 8, 9, & 10** show the five-year projected Revenues, General Fund Expenses, and Capital Expenses. The District maintains its reserve balances through this analysis period. *Figure 5 - Monthly Sewer Rate Comparison for Placer County* shows a comparison of other local agency's service fees; the District is one of the lowest cost sewer service providers in Placer County (as well as the major Sacramento Metropolitan area).

**FIGURE 5 - MONTHLY SEWER RATE COMPARISON FOR PLACER COUNTY (COLLECTION & TREATMENT)**



## SECTION 1.7 SUMMARY

The total Fiscal Year 21/22 revenues from all sources are projected to be \$19.55 Million with General Fund revenues projected to be \$17.42 Million (90% of total), and Capital Fund Revenues projected to be \$1.93 Million (10% of total). Fiscal Year 21/22 General Fund expenses are projected to be \$17.64 Million (\$14.99 Million before depreciation). Capital Projects are projected to be approximately \$11.12 Million. This can be broken down into the following categories: General Fund Capital Projects (Fund 100) - \$4.32 Million; Capital Improvements & Enlargement Projects (Fund 300) - \$0.60 Million; and Capital Replacements & Rehabilitation Projects (Fund 400) - \$6.20 Million.

Personnel and salary schedules are shown in **Schedules 6 and 7**. The District has 36 funded positions comprised of 22 full-time, one part-time, five elected, one part-time contracted Attorney, one contracted Auditor, four management, and two supervisors. **Schedules 1, 2, 3 & 4** chart the District Budget distribution for Fiscal Year 21/22.

The proposed budget represents an expenditure plan designed to accomplish the District's Strategic Plan Goals and Objectives and aligns with the District's Vision, Mission, and Values. The budget provides for the service needs of both present and future customers in the South Placer Municipal Utility District service area.

## SCHEDULE 1 – INVESTMENTS AS OF MARCH 31, 2021

INVESTMENT	FACE AMOUNT SHARES	MARKET VALUE	BOOK VALUE	YTM @ COST	% OF PORTFOLIO
CALTRUST	\$ 23,861,893	\$ 23,861,893	\$ 23,861,893	0.22%	37%
WELLS FARGO	\$ 8,318,333	\$ 8,334,192	\$ 8,318,333	0.73%	13%
LAIF (LOCAL AGENCY INVESTMENT FUND)	\$ 12,887,382	\$ 12,887,382	\$ 12,887,382	0.41%	20%
PLACER COUNTY TREASURY	\$ 13,938,780	\$ 13,938,780	\$ 13,938,780	0.26%	22%
CASH	\$ 5,552,583	\$ 5,552,583	\$ 5,552,583	0.20%	9%
<b>TOTAL/AVERAGE</b>	<b>\$ 64,558,971</b>	<b>\$ 64,574,830</b>	<b>\$ 64,558,971</b>	<b>0.36%</b>	<b>100%</b>

## SCHEDULE 2 – FY21/22 REVENUE BUDGET

	AUDITED FINANCIALS		PROJECTED	PROPOSED
	FISCAL YR 18/19	FISCAL YR 19/20	FISCAL YR 20/21	FISCAL YR 21/22
<b>GENERAL FUND</b>				
SEWER SERVICE CHARGES REVENUES	\$ 14,197,833	\$ 15,277,632	\$ 15,322,500	\$ 15,408,900
PERMITS, PLAN CHECK FEES & INSPECTIONS	533,932	224,844	400,000	250,000
PROPERTY TAXES	993,704	1,083,897	1,444,020	1,469,020
LATE FEES SEWER SERVICE CHARGES	138,715	105,579	127,000	160,000
INTEREST	262,916	320,408	70,000	90,000
GAIN/LOSS ON SALE FIXED ASSET DISPOSAL	13,707	-	(50,000)	
MISCELLANEOUS INCOME	98,419	28,403	80,000	40,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 16,239,226</b>	<b>\$ 17,040,763</b>	<b>\$ 17,393,520</b>	<b>\$17,417,920</b>
<b>CAPITAL IMPROVEMENT FUND</b>				
SEWER PARTICIPATION FEES	\$ 2,574,427	\$ 1,415,952	\$ 2,188,370	\$ 1,732,000
INTEREST	791,667	\$ 641,155	\$ 180,000	200,000
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>\$ 3,366,094</b>	<b>\$ 2,057,107</b>	<b>\$ 2,368,370</b>	<b>\$ 1,932,000</b>
<b>CAPITAL REPLACEMENT FUND</b>				
INTEREST	\$ 661,805	\$ 640,815	\$ 180,000	\$ 200,000
<b>TOTAL CAPITAL REPLACEMENT FUND</b>	<b>\$ 661,805</b>	<b>\$ 640,815</b>	<b>\$ 180,000</b>	<b>\$ 200,000</b>
<b>TOTAL SPMUD REVENUE</b>	<b>\$ 20,267,125</b>	<b>\$ 19,738,685</b>	<b>\$ 19,941,890</b>	<b>\$19,549,920</b>

## SCHEDULE 3 – FY21/22 GENERAL FUND EXPENDITURE BUDGET

	AUDITED FINANCIALS		PROJECTED	PROPOSED
	FISCAL YR 18/19	FISCAL YR 19/20	FISCAL YR 20/21	FISCAL YR 21/22
SALARIES/WAGES	\$ 2,525,730	\$ 2,724,830	\$ 2,651,000	\$ 2,910,000
FICA - SOCIAL SECURITY	\$ 189,153	\$ 202,806	\$ 202,284	\$ 222,615
CALPERS RETIREMENT & UAL	\$ 655,878	\$ 585,325	\$ 634,352	\$ 715,832
457 & 401A RETIREMENT	\$ 87,560	\$ 86,803	\$ 127,000	\$ 119,000
INSURANCE BENEFITS	\$ 664,173	\$ 651,560	\$ 740,000	\$ 778,106
PERS OPEB	\$ 183,682	\$ 233,288	\$ 276,000	\$ 386,000
<b>SUBTOTAL SALARIES &amp; BENEFITS</b>	<b>\$ 4,306,176</b>	<b>\$ 4,484,612</b>	<b>\$ 4,630,636</b>	<b>\$ 5,131,553</b>
ASPHALT PAVING	\$ 20,445	\$ 12,832	\$ 25,000	\$ 25,000
BUILDING & GROUNDS MAINTENANCE	\$ 73,448	\$ 32,548	\$ 55,000	\$ 53,000
ELECTION EXPENSE	\$ -	\$ -	\$ 1,000	\$ -
GAS & OIL EXPENSE	\$ 40,740	\$ 40,110	\$ 50,000	\$ 51,000
GENERAL OPERATING SUPPLIES & MAINTENANCE	\$ 170,780	\$ 156,299	\$ 146,900	\$ 162,250
LEGAL SERVICES	\$ 79,296	\$ 56,309	\$ 75,000	\$ 100,000
LIFT STATION & FLOW RECORDER PROGRAMS	\$ 32,843	\$ 63,934	\$ 57,500	\$ 69,000
OTHER OPERATING EXPENSE	\$ 406	\$ 12,919	\$ 1,500	\$ 2,500
PROFESSIONAL DEVELOPMENT	\$ 46,483	\$ 37,515	\$ 26,560	\$ 68,120
PROFESSIONAL SERVICES	\$ 103,507	\$ 95,461	\$ 129,000	\$ 541,000
PROPERTY & LIABILITY INSURANCE	\$ 122,017	\$ 159,130	\$ 215,828	\$ 248,918
REGULATORY COMPLIANCE/GOVERNMENT FEES	\$ 44,892	\$ 54,117	\$ 55,214	\$ 68,400
REPAIR/MAINTENANCE AGREEMENTS	\$ 89,719	\$ 76,913	\$ 136,050	\$ 149,000
ROOT CONTROL PROGRAM	\$ 74,057	\$ 33,687	\$ 50,000	\$ 55,000
SAFETY GEAR/UNIFORMS	\$ 20,177	\$ 25,193	\$ 27,670	\$ 27,650
UTILITIES	\$ 139,540	\$ 132,770	\$ 142,000	\$ 155,000
UTILITY BILLING/BANKING EXPENSE/PRINTING	\$ 179,123	\$ 192,576	\$ 212,399	\$ 234,000
VEHICLE REPAIR & MAINTENANCE	\$ 79,777	\$ 73,026	\$ 60,000	\$ 80,000
<b>SUBTOTAL LOCAL SPMUD GENERAL FUND</b>	<b>\$ 1,317,249</b>	<b>\$ 1,255,339</b>	<b>\$ 1,466,621</b>	<b>\$ 2,089,838</b>
RWWTP MAINTENANCE & OPERATIONS	\$ 2,567,917	\$ 5,205,004	\$ 4,965,124	\$ 5,407,307
RWWTP REHAB & REPLACEMENT	\$ 2,157,937	\$ 790,725	\$ 576,156	\$ 2,366,393
<b>SUBTOTAL SPWA O&amp;M &amp; R&amp;R</b>	<b>\$ 4,725,854</b>	<b>\$ 5,995,729</b>	<b>\$ 5,541,280</b>	<b>\$ 7,773,700</b>
<b>TOTAL OPERATIONS EXPENSE LESS DEPRECIATION</b>	<b>\$ 10,349,279</b>	<b>\$ 11,735,680</b>	<b>\$ 11,638,537</b>	<b>\$ 14,995,091</b>
DEPRECIATION EXPENSE	\$ 1,658,424	\$ 1,889,287	\$ 2,300,000	\$ 2,645,000
ONE-TIME CEPPT FUNDING	\$ -	\$ -	\$ 3,000,000	\$ -
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$ 12,007,703</b>	<b>\$ 13,624,967</b>	<b>\$ 16,938,537</b>	<b>\$ 17,640,091</b>

## SCHEDULE 4 – FY21/22 CAPITAL FUND EXPENDITURE BUDGET

	AUDITED FINANCIALS		PROJECTED	PROPOSED
	FISCAL YR	FISCAL YR	FISCAL YR	FISCAL YR
	18/19	19/20	20/21	21/22
TOTAL GENERAL FUND CAPITAL IMPROVEMENTS	\$ 162,301	\$ 118,277	\$ 421,523	\$ 4,319,850
TOTAL CIP & EXPANSION	\$ 2,816,018	\$ 500,346	\$ 2,092,755	\$ 600,000
TOTAL REPLACEMENT & REHABILITATION	\$ 714,504	\$ 918,263	\$ 1,808,893	\$ 6,203,000
<b>TOTAL CAPITAL INVESTMENT</b>	<b>\$ 3,692,823</b>	<b>\$ 1,536,886</b>	<b>\$ 4,323,171</b>	<b>\$ 11,122,850</b>

	PROPOSED FOR FISCAL YR 21/22			
	FUND 100	FUND 300	FUND 400	
	GENERAL FUND CAPITAL	CIP & EXPANSION	REHAB & REPLACEMENT	
<b>CAPITAL IMPROVEMENTS</b>				
ARCHIVING / DISASTER DEVELOPMENT PLAN	\$ 10,000	\$ 10,000		
SOFTWARE/DATA ACQUISITION	\$ 40,000	\$ 40,000		
COMPUTERS/OFFICE FURNITURE	\$ 43,650	\$ 43,650		
SYSTEM IMPROVEMENTS	\$ 205,000	\$ 205,000		
PIPE TRAILER IMPROVEMENTS	\$ 19,000	\$ 9,000		\$ 10,000
EASEMENT INSPECTION EQUIPMENT	\$ 11,700	\$ 11,700		
EASEMENT/ACCESS ROAD REPLACEMENT/UPGRADES	\$ 432,500	\$ 217,500		\$ 215,000
CY MASTER PLAN CAPITAL IMPROVEMENTS	\$ 3,395,000	\$ 3,395,000		
NEWCASTLE MASTER PLAN IMPROVEMENTS	\$ 350,000	\$ 350,000		
PARTICIPATION IN REGIONAL PROJECTS	\$ 460,000	\$ 30,000		\$ 430,000
TRUNK EXTENSION REIMBURSEMENT	\$ 400,000		\$ 400,000	
FOOTHILL TRUNK PROJECT - CONSTRUCTION	\$ 300,000		\$ 200,000	\$ 100,000
HQ HVAC REPAIR/REPLACEMENT	\$ 15,000			\$ 15,000
SCADA DESIGN & IMPLEMENTATION	\$ 3,275,000			\$ 3,275,000
EQUIPMENT UPGRADES/REPLACEMENT	\$ 26,000	\$ 8,000		\$ 18,000
VEHICLE PURCHASES	\$ 220,000			\$ 220,000
EMERGENCY BYPASS PUMP REPLACEMENT	\$ 50,000			\$ 50,000
CURED IN PLACE PIPE	\$ 650,000			\$ 650,000
CORP YARD FENCE	\$ 110,000			\$ 110,000
TAYLOR ROAD LIFT STATION REPLACEMENT	\$ 110,000			\$ 110,000
SYSTEM REHABILITATION	\$ 1,000,000			\$ 1,000,000
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$ 11,122,850</b>	<b>\$ 4,319,850</b>	<b>\$ 600,000</b>	<b>\$ 6,203,000</b>



## SCHEDULE 5A – GENERAL FUND CAPITAL OUTLAY JUSTIFICATIONS

**Fund 100 - \$4,319,850**

ITEM #	TITLE/DESCRIPTION	BUDGET
<b>1</b>	<p><b>ARCHIVING / DISASTER DEVELOPMENT PLAN</b></p> <p>In 2019, the District purchased an electronic content management system. The District plans to continue imaging paper records for long-term storage in the electronic repository.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 7.2: Develop and implement a Records Management Plan.</i></p>	<b>\$10,000</b>
<b>2</b>	<p><b>SOFTWARE ACQUISITIONS</b></p> <p>Improvement of the databases (i.e., CMMS, GIS, CCTV) that support the key functions of the District. Staff plans to purchase updated aerial imagery for use with the Lucity and GIS maps that are accessed from desktops in the District offices and on the tablets used by crews in the field.</p> <p>Staff will evaluate and procure modules from the District's CMMS provider (Lucity) and CCTV inspection software provider (Infrastructure Technologies) that allow for the integration of databases to facilitate the workflow between these and other databases.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 7.1: Information Technology: Improve the various data management and information systems.</i></p>	<b>\$40,000</b>
<b>3</b>	<p><b>COMPUTER/OFFICE FURNITURE</b></p> <p>Purchase of various computers and office furniture components.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 7.1: Information Technology: Improve the various data management and information systems.</i></p>	<b>\$43,650</b>
<b>4</b>	<p><b>SYSTEM IMPROVEMENTS</b></p> <p>The District plans to improve areas of the system by constructing manholes and access roads to provide improved access to sewer facilities.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 3.2: Provide construction management to ensure the best possible facilities for the District.</i></p>	<b>\$205,000</b>
<b>5</b>	<p><b>EQUIPMENT UPGRADES/REPLACEMENT</b></p> <p>The District plans to purchase a new flail mower for the CASE XNT Skip Loader for mowing of the District's easement roads.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures.</i></p>	<b>\$8,000</b>

**SCHEDULE 5A – GENERAL FUND CAPITAL OUTLAY JUSTIFICATIONS**

**Fund 100 - \$4,319,850**

<b>ITEM #</b>	<b>TITLE/DESCRIPTION</b>	<b>BUDGET</b>
<b>6</b>	<p><b>PIPE TRAILER PROTECTIVE COVER</b></p> <p>The District's goal is to replace a trailer for the storage and transport of emergency bypass piping and equipment. The trailer was purchased, but the necessary fabrication and protective cover were not. This item is to complete the project started in the previous budget.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures</i></p>	<b>\$9,000</b>
<b>7</b>	<p><b>EASEMENT INSPECTION EQUIPMENT</b></p> <p>The District will purchase an unmanned aerial vehicle (UAV or drone), appurtenances, and software to collect and process data collected through inspections of the District's easements. The data from these inspections will be stored for future review, document the condition of easements, demonstrate the change in condition of easements over time, and be used to evaluate the potential encroachment of other improvements in easements.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 7.1: Information Technology: Improve the various data management and information systems.</i></p>	<b>\$11,700</b>
<b>8</b>	<p><b>EASEMENT/ACCESS ROAD REPLACEMENTS/UPGRADES</b></p> <p>The District has an on-going easement upgrade program. Some of the work involves new improvements while other work involves replacements or reconstructions. This work is generally performed by District forces. The replacements/reconstructions are charged to Fund 400 (see Fund 400 Capital Outlay Justifications.) In addition to work performed by District forces, \$195,000 is committed to pave select access roads with asphalt by contracted services.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures.</i></p>	<b>\$217,500</b>

## SCHEDULE 5A – GENERAL FUND CAPITAL OUTLAY JUSTIFICATIONS

**Fund 100 - \$4,319,850**

ITEM #	TITLE/DESCRIPTION	BUDGET
<b>9</b>	<p><b>CY MASTER PLAN CAPITAL IMPROVEMENTS</b></p> <p>The District's 2017 Space Planning and Circulation Analysis identified several Corporation Yard facility upgrades. Staff has identified the Lobby Security upgrades, the Locker Room Expansion, and the Building Addition (Training/Break Room) projects as priorities. Costs are based on an opinion of cost provided by the District's consultant.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 2.4: Embrace Green Building policies in the design and operation of District facilities and enhance sustainable building and construction practices</i></p>	<b>\$3,395,000</b>
<b>10</b>	<p><b>NEWCASTLE MASTER PLAN IMPROVEMENTS</b></p> <p>The Newcastle Master Plan was completed in March 2017 and identifies system upgrade projects to be undertaken. This project involves: (1) upsize an existing mainline; (2) abandoning a 4" sewer main that runs through backyards and under two homes; and (3) installing new laterals for five homes and re-connecting the laterals to the newly upsized mainline in the public right-of-way. The Board has authorized \$200,000 per year for these Master Plan upgrades. Funds are available, as only \$10,000 was expended during the 2018-2019 budget.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures.</i></p>	<b>\$350,000</b>
<b>11</b>	<p><b>PARTICIPATION IN REGIONAL PROJECTS</b></p> <p>The District coordinates with regional agencies to protect District assets during the construction of other agency improvements. The cost of CCTV inspection before and after the agency's project to ensure damage caused from construction is repaired and the cost to adjust District assets to conform to new finished grades is born by the District.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 1.2: Improve communications.</i>  <i>Goal 3.2: Provide construction management to ensure the best possible facilities for the District.</i></p>	<b>\$30,000</b>

**SCHEDULE 5B – CIP & EXPANSION CAPITAL OUTLAY JUSTIFICATIONS**

**Fund 300 - \$600,000**

ITEM #	TITLE/DESCRIPTION	BUDGET
<p><b>1</b></p>	<p><b>TRUNK EXTENSION REIMBURSEMENT</b></p> <p>The District is currently reviewing a project that proposes to extend a District trunk sewer that would be eligible for a reimbursement agreement and may be approved and constructed in the upcoming year. This line item will be used only if a reimbursement agreement is approved by the Board.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 3.1: Plan all projects to ensure adherence to District standards and ordinances.</i></p>	<p><b>\$400,000</b></p>
<p><b>2</b></p>	<p><b>FOOTHILL TRUNK PROJECT - CONSTRUCTION</b></p> <p>The Foothill Trunk Sewer Replacement Project was identified for construction in the 2015 System Evaluation and Capacity Assurance Plan (SECAP). Construction of the Foothill Trunk Sewer Replacement Project is substantially complete. The budgeted amount includes final project closeout payments and permit-required monitoring after construction.</p> <p>A portion of this project will be paid from Fund 300 because the project is enlarging the diameter of the trunk line as identified in the System Evaluation and Capacity Assurance Plan (SECAP). A portion of this project will be paid out of Fund 400.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 3.2: Provide construction management to ensure the best possible facilities for the District.</i></p>	<p><b>\$200,000</b></p>

## SCHEDULE 5C – R&R CAPITAL OUTLAY JUSTIFICATIONS

**Fund 400 – 6,203,000**

ITEM #	TITLE/DESCRIPTION	BUDGET
<b>1</b>	<p><b>HQ HVAC REPAIR/REPLACEMENT</b></p> <p>Repair and replace necessary components on the Headquarter Building HVAC system.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 2.4: Embrace Green Building policies in the design and operation of District facilities and enhance sustainable building and construction practices.</i></p>	<b>\$15,000</b>
<b>2</b>	<p><b>DISTRICT PARTICIPATION IN REGIONAL PROJECTS</b></p> <p>The District continues to coordinate with its stakeholders and other regional agencies. These municipalities and agencies plan projects in areas where existing District facilities are located. The District enters into construction cooperation agreements with these partners in the region to rehabilitate or replace some or all of the existing sewer facilities as part of the project. This line item pays for this work. This is advantageous to the regional partners because it decreases the likelihood that the District will need to do work soon after they finish their projects. It is advantageous to the District because the rehabilitation or replacement of the sewer facilities is less impactful to customers when combined with other improvements. The anticipated projects are the Pavement Rehab (City of Rocklin), Sceptre and Camelot Repair (City of Rocklin), Winding Lane Knuckle (City of Rocklin), and the Rocklin Road and Pacific Street Roundabout (City of Rocklin)</p> <p><i>Strategic Plan Goals</i>  <i>Goal 1.2: Improve communications</i>  <i>Goal 3.1: Plan all projects to ensure adherence to District standards and ordinances.</i></p>	<b>\$430,000</b>
<b>3</b>	<p><b>EASEMENT/ACCESS ROAD REPLACEMENT/UPGRADES</b></p> <p>The District has an on-going easement upgrade program. Some of the work involves new improvements while other work involves replacements or reconstructions. This work is generally performed by District forces. The new improvements are charged to Fund 100 (see Fund 100 Capital Outlay Justifications.) In addition to work performed by District forces, \$200,000 is committed to asphalt-paving select access roads by contracted services.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures.</i></p>	<b>\$215,000</b>

## SCHEDULE 5C – R&R CAPITAL OUTLAY JUSTIFICATIONS

**Fund 400 – 6,203,000**

ITEM #	TITLE/DESCRIPTION	BUDGET
<b>4</b>	<p><b>SCADA DESIGN &amp; IMPLEMENTATION</b></p> <p>The District's Supervisory Control and Data Acquisition (SCADA) system's hardware and software are proprietary and are supported by only one service provider on the west coast. Staff has concerns about the service provider's ability to support the system into the future. The District's consultant prepared a Master Plan to outline phased improvements to the SCADA system to increase reliability and harden security. The budgeted amount is for the initial implementation of the proposed improvements. Completion of the project is likely to be during the next fiscal year.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures.</i>  <i>Goal 7.1: Information Technology to improve the various data management and information systems (b) implement technology based upon District needs.</i></p>	<b>\$3,275,000</b>
<b>5</b>	<p><b>EQUIPMENT UPGRADES/REPLACEMENT</b></p> <p>Field Services has several pieces of equipment that have served their useful life and are in need of replacement.</p> <p style="padding-left: 20px;">Lateral Camera (\$10,000)  Hydro-Cleaning Nozzle (\$8,000)</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures.</i></p>	<b>\$18,000</b>
<b>6</b>	<p><b>VEHICLE PURCHASES</b></p> <p>This item includes two purchases:</p> <p style="padding-left: 20px;">CCTV Camera Equipment for Vehicle 17  Forklift</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures.</i></p>	<b>\$220,000</b>

## SCHEDULE 5C – R&R CAPITAL OUTLAY JUSTIFICATIONS

**Fund 400 – 6,203,000**

ITEM #	TITLE/DESCRIPTION	BUDGET
7	<p><b>PIPE TRAILER REPLACEMENT</b></p> <p>This item was budgeted in the 2020/2021 budget, but the required fabrication/customization (to meet the District's needs) was delayed.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures.</i></p>	<b>\$10,000</b>
8	<p><b>EMERGENCY BYPASS PUMP REPLACEMENT</b></p> <p>This 2004 trailered pump was provided to the District through development of the Highlands 3 &amp; 4 Lift Station (a.k.a Monument Springs lift station). It has a Tier 2 engine that does not meet California Air Resources Board (CARB) standards and it needs to be replaced.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures.</i></p>	<b>\$50,000</b>
9	<p><b>CURED IN PLACE PIPE</b></p> <p>As a part of the District's Asset Management Program, this item is for rehabilitation of pipes by installing Cured-In-Place-Pipe (CIPP) liners into both mainline and lateral pipes.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 4.2: Prevent and Mitigate Sewer System Overflows (SSOs) using the most efficient and effective maintenance and operational methods and procedures.</i></p>	<b>\$650,000</b>
10	<p><b>CORP YARD FENCE</b></p> <p>The west perimeter fence constructed in 1985, is failing and does little to prevent trespassers from entering the corporation yard grounds. This item is to replace the existing fence with a security fence, as approved by the City of Rocklin.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 2.4: Embrace Green Building policies in the design and operation of District facilities and enhance sustainable building and construction practices.</i></p>	<b>\$110,000</b>

## SCHEDULE 5C – R&R CAPITAL OUTLAY JUSTIFICATIONS

### Fund 400 – 6,203,000

<b>11</b>	<p><b>FOOTHILL TRUNK PROJECT – CONSTRUCTION</b></p> <p>The Foothill Trunk Sewer Replacement Project was identified for construction in the 2015 System Evaluation and Capacity Assurance Plan (SECAP). Construction of the Foothill Trunk Sewer Replacement Project is substantially complete. The budgeted amount includes final project closeout payments and permit-required monitoring after construction.</p> <p>A portion of this project will be paid from Fund 300 because the project is enlarging the diameter of the trunk line as identified in the System Evaluation and Capacity Assurance Plan (SECAP).</p> <p><i>Strategic Plan Goals</i>  <i>Goal 3.2: Provide construction management to ensure the best possible facilities for the District.</i></p>	<b>\$100,000</b>
<b>12</b>	<p><b>TAYLOR ROAD LIFT STATION REPLACEMENT</b></p> <p>The existing components of the Taylor Road Lift Station were inherited with annexation of Newcastle Sanitary District. The current lift station was not built to any standard and access is difficult.</p> <p>The budgeted amount is for the purchase and installation of a package lift station to replace the series of concrete tanks currently in service, improving the effectiveness and safety of the site.</p> <p><i>Strategic Plan Goals</i>  <i>Goal 3.2: Provide construction management to ensure the best possible facilities for the District.</i></p>	<b>\$110,000</b>
<b>13</b>	<p><b>SYSTEM REHABILITATION</b></p> <p>Dominquez Road, High Risk Facility Creek Crossings, the Jack in the Box line replacement, Potential abandonment of the Cameo Court Lift Station, and manhole rehabilitation</p> <p><i>Strategic Plan Goals</i>  <i>Goal 3.2: Provide construction management to ensure the best possible facilities for the District.</i></p>	<b>\$1,000,000</b>



## SCHEDULE 6 – FY21/22 PERSONNEL CLASSIFICATIONS

JOB TITLES BY DEPARTMENT	ID Code	Approved Positions*	Funded Positions*
<b><u>Administrative Services</u></b>			
General Manager	GM	1	1
Administrative Services Manager/Board Secretary	ASM	1	1
Administrative Services Assistant I/II/III (a)	ASA	3	
<i>Administrative Services Assistant I</i>			1
<i>Administrative Services Assistant II</i>			1
<i>Administrative Services Assistant III</i>			1
<b>ASD TOTAL</b>		<b>5</b>	<b>5</b>
<b><u>Technical Services</u></b>			
District Engineer	DE	1	1
Associate Engineer (b)	AE	1	0
Engineering Technician I/II (a)	ET	2	
<i>Engineering Technician I</i>			0
<i>Engineering Technician II</i>			2
Lead Inspector	LINS	1	1
Inspector I/II (a)	INSP	3	
<i>Inspector I</i>			1
<i>Inspector II</i>			1
Student Intern I/II/III (a) (b) (c)	INT	0.5	0
Project Manager (b) (c)	PM	1	0
<b>TSD TOTAL</b>		<b>9.5</b>	<b>6</b>
<b><u>Field Services</u></b>			
Superintendent	SUP	1	1
Field Services Manager (b)	FSM	1	0
Regulatory Compliance Tech/Spec (a)	RCO	1	
<i>Regulatory Compliance Technician</i>			1
<i>Regulatory Compliance Specialist</i>			0
Field Supervisor	FS	2	2
Leadworker	LW	3	3
Maintenance Worker/Inspector	MW/INSP	1	1
Maintenance Worker I/II (a)	MW	9	
<i>Maintenance Worker I</i>			5
<i>Maintenance Worker II</i>			4
Temporary Laborer I/II/III (a) (c)	TL	1	1
<b>FSD TOTAL</b>		<b>19</b>	<b>18</b>

<b>TOTAL REGULAR POSITIONS</b>		<b>33.5</b>	<b>29</b>
<b>Miscellaneous</b> (Elected/Contract)			
Board of Directors	EO	5	5
District Legal Counsel	DC	1	1
Contract Auditor	CA	1	1
<b>MISCELLANEOUS TOTAL</b>		<b>7</b>	<b>7</b>
<b>TOTAL AUTHORIZED POSITIONS</b>		<b>40.5</b>	<b>36</b>
<b>*Full Time Equivalent Positions (FTE)</b>			
(a) Promotional/Flexible Classification			
(b) Vacant position			
(c) part-time (up to 20 hours per week/non-benefitted) or temporary (full time for up to six months or 1,000 hours/non-benefitted).			

## SCHEDULE 7 – FY21/22 SCHEDULE OF SALARY RANGES

<b>FY 21/22 SCHEDULE OF SALARY RANGE/STEPS</b>								
4.0% COLA Effective 07/01/21								
<b>SALARY - MONTHLY/HOURLY RATES</b>								
<b>RANGE</b>	<b>ID</b>	<b>POSITION</b>	<b>STEPS (\$/MO)</b>					
			<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	
9	SI1	Student Intern I	<b>16.46</b>	<b>17.28</b>	<b>18.14</b>			
15	SI2	Student Intern II	<b>19.08</b>	<b>20.04</b>	<b>21.04</b>			
21	SI3	Student Intern III	<b>22.13</b>	<b>23.24</b>	<b>24.40</b>			
17	TL1	Temporary Laborer I	<b>20.05</b>	<b>21.05</b>	<b>22.11</b>			
23	TL2	Temporary Laborer II	<b>23.25</b>	<b>24.41</b>	<b>25.64</b>			
29	TL3	Temporary Laborer III	<b>26.97</b>	<b>28.31</b>	<b>29.73</b>			
22	ASA1	Admin Svc. Asst I	<b>3932</b>	<b>4129</b>	<b>4335</b>	<b>4552</b>	<b>4779</b>	
		Hrly	<b>22.68</b>	<b>23.82</b>	<b>25.01</b>	<b>26.26</b>	<b>27.57</b>	
29	MW1	Maint. Worker I	<b>4674</b>	<b>4908</b>	<b>5153</b>	<b>5411</b>	<b>5681</b>	
		Hrly	<b>26.97</b>	<b>28.31</b>	<b>29.73</b>	<b>31.22</b>	<b>32.78</b>	
33	ASA2	Admin Svc. Asst II	<b>5159</b>	<b>5417</b>	<b>5688</b>	<b>5972</b>	<b>6271</b>	
		Hrly	<b>29.76</b>	<b>31.25</b>	<b>32.82</b>	<b>34.46</b>	<b>36.18</b>	
35	MW2	Maint. Worker II	<b>5420</b>	<b>5691</b>	<b>5976</b>	<b>6275</b>	<b>6588</b>	
	ET1	Eng'r. Tech. I	<b>31.27</b>	<b>32.83</b>	<b>34.48</b>	<b>36.20</b>	<b>38.01</b>	
36	MW/INS	Maint. Worker II/Inspector	<b>5556</b>	<b>5834</b>	<b>6125</b>	<b>6431</b>	<b>6753</b>	
		Hrly	<b>32.05</b>	<b>33.66</b>	<b>35.34</b>	<b>37.11</b>	<b>38.96</b>	
38	INS1	Inspector I	<b>5837</b>	<b>6129</b>	<b>6435</b>	<b>6757</b>	<b>7095</b>	
		Hrly	<b>33.68</b>	<b>35.36</b>	<b>37.13</b>	<b>38.98</b>	<b>40.93</b>	
41	INS2	Inspector II	<b>6286</b>	<b>6600</b>	<b>6930</b>	<b>7277</b>	<b>7640</b>	
		Hrly	<b>36.27</b>	<b>38.08</b>	<b>39.98</b>	<b>41.98</b>	<b>44.08</b>	
42	ASA3	Admin Svc. Asst III	<b>6443</b>	<b>6765</b>	<b>7103</b>	<b>7459</b>	<b>7831</b>	
		Hrly	<b>37.17</b>	<b>39.03</b>	<b>40.98</b>	<b>43.03</b>	<b>45.18</b>	
43	RCT	Reg Compliance Tech	<b>6604</b>	<b>6934</b>	<b>7281</b>	<b>7645</b>	<b>8027</b>	
	LW	Lead Worker	<b>38.10</b>	<b>40.01</b>	<b>42.01</b>	<b>44.11</b>	<b>46.31</b>	
44	ET2	Eng'r. Tech. II	<b>6769</b>	<b>7108</b>	<b>7463</b>	<b>7836</b>	<b>8228</b>	
	LINS	Lead Inspector	<b>39.05</b>	<b>41.01</b>	<b>43.06</b>	<b>45.21</b>	<b>47.47</b>	
49	RCS	Reg Compliance Spec	<b>7659</b>	<b>8042</b>	<b>8444</b>	<b>8866</b>	<b>9309</b>	
		Hrly	<b>44.19</b>	<b>46.39</b>	<b>48.71</b>	<b>51.15</b>	<b>53.71</b>	
50	FS	Field Supervisor	<b>7850</b>	<b>8449</b>	<b>8655</b>	<b>9088</b>	<b>9542</b>	
		Hrly	<b>45.29</b>	<b>48.74</b>	<b>49.93</b>	<b>52.43</b>	<b>55.05</b>	
53	AE	Associate Engineer	<b>8454</b>	<b>8876</b>	<b>9320</b>	<b>9786</b>	<b>10276</b>	
		Hrly	<b>48.77</b>	<b>51.21</b>	<b>53.77</b>	<b>56.46</b>	<b>59.28</b>	
56	AS	Assistant Superintendent	<b>9104</b>	<b>9559</b>	<b>10037</b>	<b>10539</b>	<b>11066</b>	
			<b>52.52</b>	<b>55.15</b>	<b>57.91</b>	<b>60.80</b>	<b>63.84</b>	
61	ASM	Admin Services Mgr	<b>10300</b>	<b>10815</b>	<b>11356</b>	<b>11924</b>	<b>12520</b>	
			<b>59.42</b>	<b>62.40</b>	<b>65.52</b>	<b>68.79</b>	<b>72.23</b>	
64	DS	Superintendent	<b>11092</b>	<b>11647</b>	<b>12229</b>	<b>12840</b>	<b>13482</b>	
	DE	District Engineer	<b>63.99</b>	<b>67.19</b>	<b>70.55</b>	<b>74.08</b>	<b>77.78</b>	
		General Manager	<b>Contract Salary \$208,879</b>					

## SCHEDULE 8 – FIVE-YEAR REVENUE PROJECTIONS

	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>PROJECTED</u>
	FISCAL YR 22/23	FISCAL YR 23/24	FISCAL YR 24/25	FISCAL YR 25/26	FISCAL YR 26/27
<b>GENERAL FUND</b>					
SEWER SERVICE CHARGES REVENUES	\$ 15,495,300	\$ 15,538,500	\$ 15,560,100	\$ 15,581,700	\$ 15,603,300
PERMITS, PLAN CHECK FEES & INSPECTIONS	200,000	175,000	150,000	150,000	150,000
PROPERTY TAXES	1,494,020	1,519,020	1,544,020	1,569,020	1,594,020
LATE FEES SEWER SERVICE CHARGES	170,000	180,000	190,000	200,000	210,000
INTEREST	120,000	150,000	150,000	150,000	150,000
GAIN/LOSS ON SALE FIXED ASSET DISPOSAL	-	-	-	-	-
MISCELLANEOUS INCOME	40,000	40,000	40,000	40,000	40,000
<b>TOTAL GENERAL FUND</b>	<b>\$ 17,519,320</b>	<b>\$ 17,602,520</b>	<b>\$ 17,634,120</b>	<b>\$ 17,690,720</b>	<b>\$ 17,747,320</b>
<b>CAPITAL IMPROVEMENT FUND</b>					
EDU GROWTH	300	200	100	100	100
SEWER PARTICIPATION FEES	\$ 1,314,000	\$ 902,400	464,700.00	478,700.00	493,000.00
INTEREST	\$ 250,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>	<b>\$ 1,564,000</b>	<b>\$ 1,192,400</b>	<b>\$ 754,700</b>	<b>\$ 768,700</b>	<b>\$ 783,000</b>
<b>CAPITAL REPLACEMENT FUND</b>					
INTEREST	\$ 250,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000
<b>TOTAL CAPITAL REPLACEMENT FUND</b>	<b>\$ 250,000</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>
<b>TOTAL SPMUD REVENUE</b>	<b>\$ 19,333,320</b>	<b>\$ 19,084,920</b>	<b>\$ 18,678,820</b>	<b>\$ 18,749,420</b>	<b>\$ 18,820,320</b>

## SCHEDULE 9 – FIVE-YEAR GENERAL FUND EXPENSE PROJECTIONS

	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>PROJECTED</u>	<u>PROJECTED</u>
	<u>FISCAL YR</u>	<u>FISCAL YR</u>	<u>FISCAL YR</u>	<u>FISCAL YR</u>	<u>FISCAL YR</u>
	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
SALARIES/WAGES	\$ 3,007,600	\$ 3,097,828	\$ 3,190,763	\$ 3,286,486	\$ 3,385,080
FICA - SOCIAL SECURITY	\$ 230,081	\$ 236,984	\$ 244,093	\$ 251,416	\$ 258,959
CALPERS RETIREMENT & UAL	\$ 800,949	\$ 839,117	\$ 879,641	\$ 906,148	\$ 931,480
457 & 401A RETIREMENT	\$ 120,000	\$ 125,000	\$ 130,000	\$ 135,000	\$ 140,000
INSURANCE BENEFITS	\$ 817,011	\$ 857,862	\$ 900,755	\$ 945,793	\$ 993,082
PERS OPEB	\$ 375,000	\$ 390,000	\$ 410,000	\$ 450,000	\$ 500,000
<b>SALARIES &amp; BENEFITS</b>	<b>\$ 5,350,642</b>	<b>\$ 5,546,791</b>	<b>\$ 5,755,252</b>	<b>\$ 5,974,843</b>	<b>\$ 6,208,601</b>
ASPHALT PAVING	\$ 25,500	\$ 26,010	\$ 26,530	\$ 27,061	\$ 27,602
BUILDING & GROUNDS MAINTENANCE	\$ 54,000	\$ 55,080	\$ 56,182	\$ 57,305	\$ 58,451
ELECTION EXPENSE	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ 80,000
GAS & OIL EXPENSE	\$ 52,020	\$ 53,060	\$ 54,122	\$ 55,204	\$ 56,308
GENERAL OPERATING SUPPLIES & MAINTENANCE	\$ 165,495	\$ 168,805	\$ 172,181	\$ 175,625	\$ 179,137
LEGAL SERVICES	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
LIFT STATION & FLOW RECORDER PROGRAMS	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
OTHER OPERATING EXPENSE	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
PROFESSIONAL DEVELOPMENT	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
PROFESSIONAL SERVICES	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
PROPERTY & LIABILITY INSURANCE	\$ 273,810	\$ 301,191	\$ 331,310	\$ 364,441	\$ 400,885
REGULATORY COMPLIANCE/GOVERNMENT FEES	\$ 69,768	\$ 71,163	\$ 72,587	\$ 74,038	\$ 75,519
REPAIR/MAINTENANCE AGREEMENTS	\$ 163,900	\$ 180,290	\$ 198,319	\$ 218,151	\$ 239,966
ROOT CONTROL PROGRAM	\$ 56,100	\$ 57,222	\$ 58,366	\$ 59,534	\$ 60,724
SAFETY GEAR/UNIFORMS	\$ 28,203	\$ 28,767	\$ 29,342	\$ 29,929	\$ 30,528
UTILITIES	\$ 162,750	\$ 170,888	\$ 179,432	\$ 188,403	\$ 197,824
UTILITY BILLING/BANKING EXPENSE/PRINTING	\$ 257,400	\$ 283,140	\$ 311,454	\$ 342,599	\$ 376,859
VEHICLE REPAIR & MAINTENANCE	\$ 81,600	\$ 83,232	\$ 84,897	\$ 86,595	\$ 88,326
<b>SUBTOTAL LOCAL SPMUD GENERAL FUND</b>	<b>\$ 1,913,046</b>	<b>\$ 1,921,348</b>	<b>\$ 2,097,221</b>	<b>\$ 2,121,385</b>	<b>\$ 2,314,630</b>
RWWTP MAINTENANCE & OPERATIONS	\$ 5,515,453	\$ 5,625,762	\$ 5,738,277	\$ 5,853,043	\$ 5,970,104
RWWTP REHAB & REPLACEMENT	\$ 2,413,721	\$ 2,461,995	\$ 2,511,235	\$ 2,561,460	\$ 2,612,689
<b>SUBTOTAL SPWA O&amp;M &amp; R&amp;R</b>	<b>\$ 7,929,174</b>	<b>\$ 8,087,757</b>	<b>\$ 8,249,513</b>	<b>\$ 8,414,503</b>	<b>\$ 8,582,793</b>
<b>TOTAL OPERATIONS EXPENSE LESS DEPRECIATION</b>	<b>\$ 15,192,862</b>	<b>\$ 15,555,896</b>	<b>\$ 16,101,986</b>	<b>\$ 16,510,731</b>	<b>\$ 17,106,024</b>
DEPRECIATION EXPENSE	\$ 2,875,000.00	\$ 3,162,500.00	\$ 3,450,000.00	\$ 3,737,500.00	\$ 4,025,000.00
ONE-TIME CEPPT FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$ 18,067,862</b>	<b>\$ 18,718,396</b>	<b>\$ 19,551,986</b>	<b>\$ 20,248,231</b>	<b>\$ 21,131,024</b>

## SCHEDULE 10 – FIVE-YEAR CAPITAL FUND EXPENSE PROJECTIONS

	FY22-23			FY23-24			FY24-25			FY25-26			FY26-27		
	FUND 100	FUND 300	FUND 400	FUND 100	FUND 300	FUND 400	FUND 100	FUND 300	FUND 400	FUND 100	FUND 300	FUND 400	FUND 100	FUND 300	FUND 400
CAPITAL IMPROVEMENTS															
HRF CREEK CROSSINGS			\$ 100,000			\$ 500,000			\$ 100,000			\$ 500,000			
CIPP PROJECTS			\$ 500,000			\$ 500,000			\$ 500,000			\$ 500,000			\$ 500,000
NEWCASTLE MASTER PLAN				\$ 400,000						\$ 400,000					
WHITNEY BLVD K07-042									\$ 300,000						
LOS FLORES SEWER REALIGNMENT				\$ 150,000		\$ 150,000									
LIVE OAK LINE L10-005															\$ 200,000
WOODSIDE 10" LINE I08-010 - H08-047												\$ 500,000			
VEHICLE REPLACEMENT			\$ 158,000			\$ 300,000			\$ 149,000			\$ 669,000			\$ 730,000
EL DON															\$ 300,000
CAMEO CT LIFT STATION ABANDONMENT	\$ 750,000		\$ 750,000												
NEWCASTLE FIRE STATION EXTENSION	\$ 500,000														
VILLAGE AT LOOMIS 12" TRUNK EXTENSION									\$ 2,000,000						
DEL RIO TRUNK		\$ 200,000				\$ 200,000			\$ 200,000			\$ 200,000			\$ 200,000
DEL MAR TRUNK		\$ 200,000				\$ 200,000			\$ 200,000			\$ 200,000			\$ 200,000
SCADA			\$ 2,025,000												
	<b>\$ 1,250,000</b>	<b>\$ 400,000</b>	<b>\$ 3,533,000</b>	<b>\$ 550,000</b>	<b>\$ 400,000</b>	<b>\$ 1,450,000</b>	<b>\$ -</b>	<b>\$ 2,400,000</b>	<b>\$ 1,049,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 2,169,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ 1,730,000</b>