



FISCAL YEAR 2024/2025 BUDGET

DONNER SUMMIT PUBLIC UTILITY DISTRICT

APPROVED
June 18, 2024

APPROVED

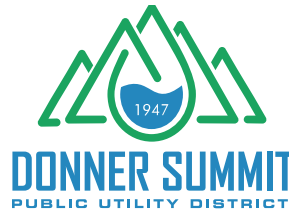
Cathy Preis
President

Joni Kaufman
Vice President

Dawn Parkhurst
Secretary

Craig Combs
Director

Phil Gamick
Director



June 18, 2024

President Preis, Board of Directors, and Customers,

I am submitting the proposed Fiscal Year 2024-25 Operating Budget for the Donner Summit Public Utility District (District). This year's budget is focused on day-to-day operations, critical capital replacements, and important repair and rehabilitation capital projects. The budget relies on reserves to fund some critical capital needs.

Background

The District's operating reserve has been flat over the last year. Unfortunately, needed capital improvements have not been completed since funds have been spent on emergency repairs.

The District updated its rate structure in 2018 which does provide a small amount of funding for capital improvements and contributions to reserves. During my term as General Manager, it has been apparent that the District's needs for capital replacement, capital improvements, and adequate reserves exceed the amounts anticipated in the 2018 rate study. A comprehensive rate study update needs to be completed to make sure that the District is able to properly manage its infrastructure.

Overview

The budget plans for \$4,277,000 in revenues and \$4,474,323 in expenses. The planned expenses are comprised of \$3,253,272 in operating expenses, \$779,801 in debt service and lease payments, \$74,250 in capital equipment purchases, and \$347,000 in capital project expenses. These expenditures require \$196,651 from reserves and operating reserve funds are projected to decrease to \$234,602 on June 30, 2025. This budget shows an increased effort by the District to maintain and repair infrastructure such as Lake Angela dam, water storage tanks, data acquisition and control systems, and wastewater treatment plant facilities.

Energy and chemical costs appear to have leveled off. A significant portion of District expenses are for utilities needed to operate the wastewater treatment plant, so the District's financial health can be jeopardized by significant increases in the cost of fuel, electricity, propane, and chemicals.

While staffing levels are less than optimal, we haven't experienced any significant disruption. Once significant budgetary issue is the transition of the Assistant Plant Manager from non-exempt to exempt labor class. This is being done in recognition of

the professional level work performed by this position and should provide more predictability for overtime expenses. District staff works very hard to provide quality drinking water and make sure the District's infrastructure is properly maintained; their commitment to our customers is commendable.

Sincerely,

A handwritten signature in blue ink, appearing to read 'SP', with a stylized flourish extending to the right.

Steven Palmer, PE
General Manager

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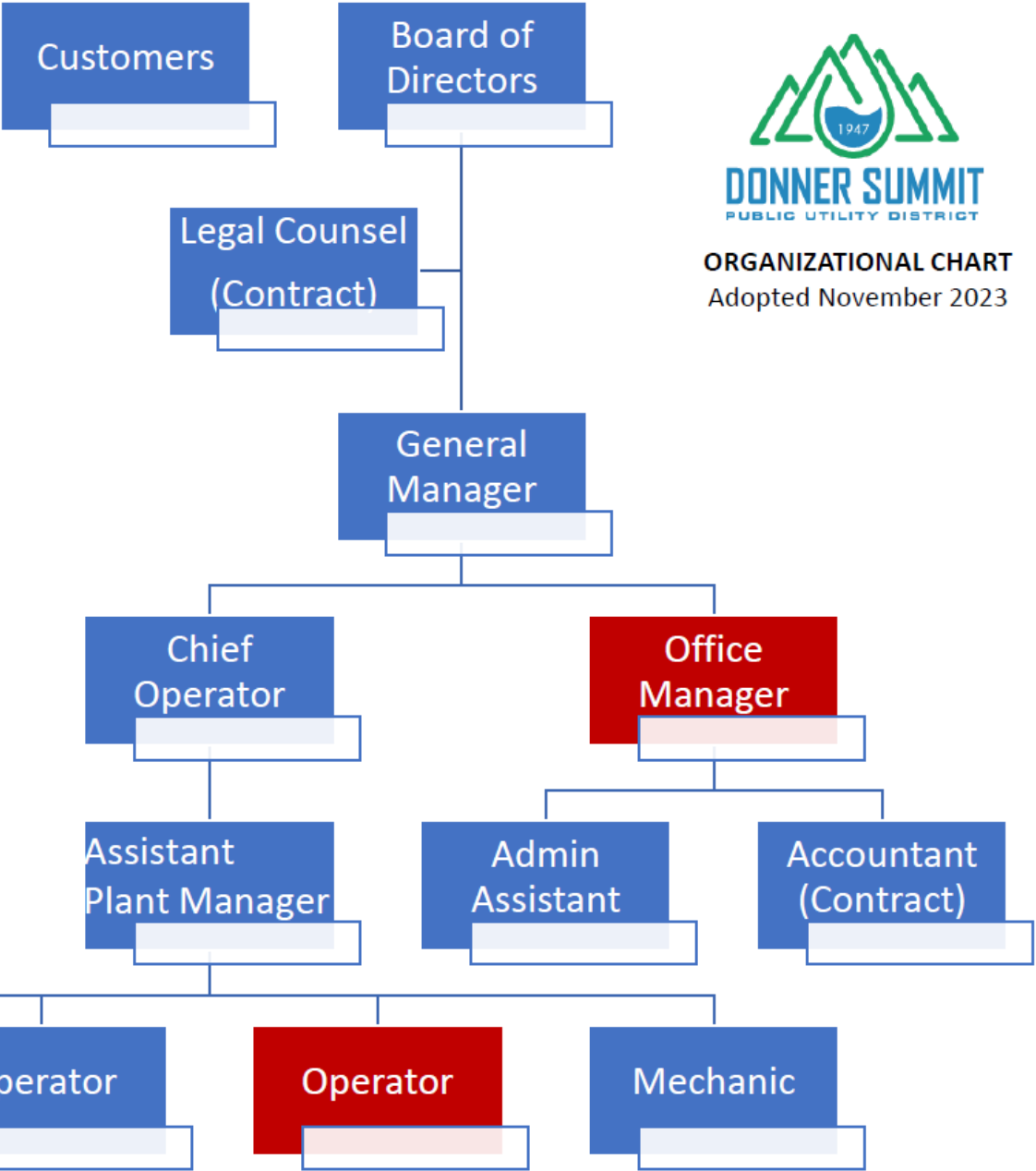
I. DSPUD Overview

The Donner Summit Public Utility District (District) provides water, wastewater, and recycled water utility services to approximately 355 residential and commercial customers in the communities of Soda Springs, Norden, Sugar Bowl, and Big Bend. Customers include the ski resorts of Boreal, Sugar Bowl, and Donner Ski Ranch. The District also provides wastewater treatment services to the Sierra Lakes County Water District (SLCWD) by separate agreement.

The District service area encompasses approximately 13 square miles near Donner Summit along the Interstate 80 corridor, and lies in both Placer and Nevada County.

II. District Organizational Chart

The District's current approved organizational chart is presented below. This chart was approved by the Board at the meeting on November 21, 2023. It represents a sustainable structure that will lead to decreased overtime, increased work capacity, improved flexibility and capacity during vacations and illness and on weekends, and improved employee safety on weekends. This organizational chart includes two positions, shown in red, that are not funded at this time: an Office Manager and an additional Operator. This budget does not propose any changes or additional funding.



ORGANIZATIONAL CHART
Adopted November 2023

III. Revenue Sources

This Budget divides District revenues into two broad categories as defined by GASB 34: Program Revenue and General Revenue. Program Revenue is income received from providing water and wastewater services. General Revenue is income received from taxpayers, regardless of whether they benefit from a Program. One example of General Revenue is property tax.

A. Program Revenue

Water Fees

Water Fees includes revenue generated through water rates paid by customers of the Lake Angela Water System. Water fee revenue projections are based on the 2021 Utility Rates Study by Hansford Economic Consulting, LLC (HEC) and the Board adopted water rates (Ordinance 03-2021). For FY 2024-25, Water Fees are projected to be \$709,433.

Big Bend Service Fees

Big Bend Service Fees includes revenue generated from water rates paid by customers served by the Big Bend Water System. Big Bend Water Service Fees increase each year and projections are based on District Ordinance 01-2018 and the Big Bend Cabins Water Charges Study by HEC, dated September 6, 2018. For FY 2024-25, Big Bend Service Fees are projected to be \$31,546.

Big Bend Assessment

The District financed the cost to construct the Big Bend Water Treatment Plant, and the Big Bend customers had the opportunity to prepay their share of the financing costs. Big Bend customers that did not prepay their share of the debt obligation pay a higher water rate. The Big Bend Assessment is the value of this water rate differential. This revenue is used to fund debt obligations for the loans for the construction of the Big Bend Water Treatment Plant. Big Bend Water Assessment is established by District Ordinance 01-2018 and the Big Bend Cabins Water Charges Study by HEC, dated September 6, 2018.

This water rate differential is fixed at \$185.46 per cabin per quarter, which equates to \$20,772 for FY2024-25.

Wastewater Fees

Wastewater Fees includes revenue generated from wastewater rates paid by customers served by the Sewer Collection and Wastewater Treatment Plant. Wastewater rates are established by District Ordinance 04-2021 and revenue projections are based on that ordinance and the 2021 Utility Rates Study by HEC. For FY 2024-25, Wastewater Fees are projected to be \$1,957,323.

Wastewater Fees are allocated to two different budget categories, Sewer Collection and Wastewater Treatment Plant, based on the wastewater expense ratio (24% Sewer Collection and 76% Wastewater Treatment Plant).

Recycled Water Sales

This revenue is generated from the sale of recycled water to ski resorts for snow making, and to contractors for construction water. FY2024-25 Recycled Water Sales is expected to be more than FY2023-24 since there are several local Caltrans construction projects active this summer.

Non CFD Revenue for Wastewater Treatment Plant Loan

A Community Facilities District (CFD) was formed to fund the obligations of the wastewater treatment plant improvement loan. Certain parcels voted to join the CFD to fund their share of the debt obligations. Parcels that did not join the CFD pay a higher rate on their wastewater utility bill to pay their share of the debt obligations. This rate differential is used to fund debt obligations associated with the wastewater treatment plant improvement loan. The rate differential is fixed through June 30, 2026, with current customers paying \$49.42 per month per equivalent dwelling unit (EDU). Revenue for FY2024-25 from this source is projected to be \$445,462.

Sierra Lakes Service Agreement

The District and Sierra Lakes County Water District (SLCWD) executed an agreement dated February 4, 2017, which specifies the terms under which the District will collect and treat wastewater from SLCWD, and the criteria for calculating the annual payment from SLCWD. The annual payment from SLCWD is estimated to be \$572,024 for FY2024-25 operating costs, and \$17,153 for Non-Capacity Expanding Capital Improvements for a total of \$589,177.

Connection Fees

Connection Fees are collected from customers when they plan to connect their property to either the water or wastewater systems. These fees are collected to fund new customers share of existing and planned improvements to the water or wastewater system. Very few new connections, if any, are anticipated this year, so this amount is budgeted for zero dollars.

B. General Revenue

General Revenue includes property tax revenue, interest income, grants, and lease payments.

CFD Revenue for Wastewater Treatment Plant Loan

A Community Facilities District (CFD) was formed to fund the obligations of the wastewater treatment plant improvement loan. Certain parcels voted to join the CFD to fund their share of the debt obligations. This revenue is collected on the annual property tax bill and is 100% allocated to the Wastewater Treatment division. It can only be used to fund debt obligations associated with the wastewater treatment plant improvement loan. The CFD formation documents fixed this special tax at a maximum of \$49.42 per month per EDU, which equals \$290,593 for FY2024-25.

Property Tax

The District receives a portion of the ad valorem property tax from Nevada and Placer Counties based on the assessed value of the properties within the District. The actual amount varies based on the tax rate that was established when each individual property annexed into the district. Property tax revenue for FY2024-25 is estimated to be \$137,366, which is 3.2% of total revenue. The District budget allocates property tax revenue to the water, sewer, and wastewater treatment divisions based on the ratio of expenses.

Other Income

Other Income includes interest, late charges, grants, sale of assets, and other miscellaneous income. Other Income planned for in FY2024-25 are summarized below.

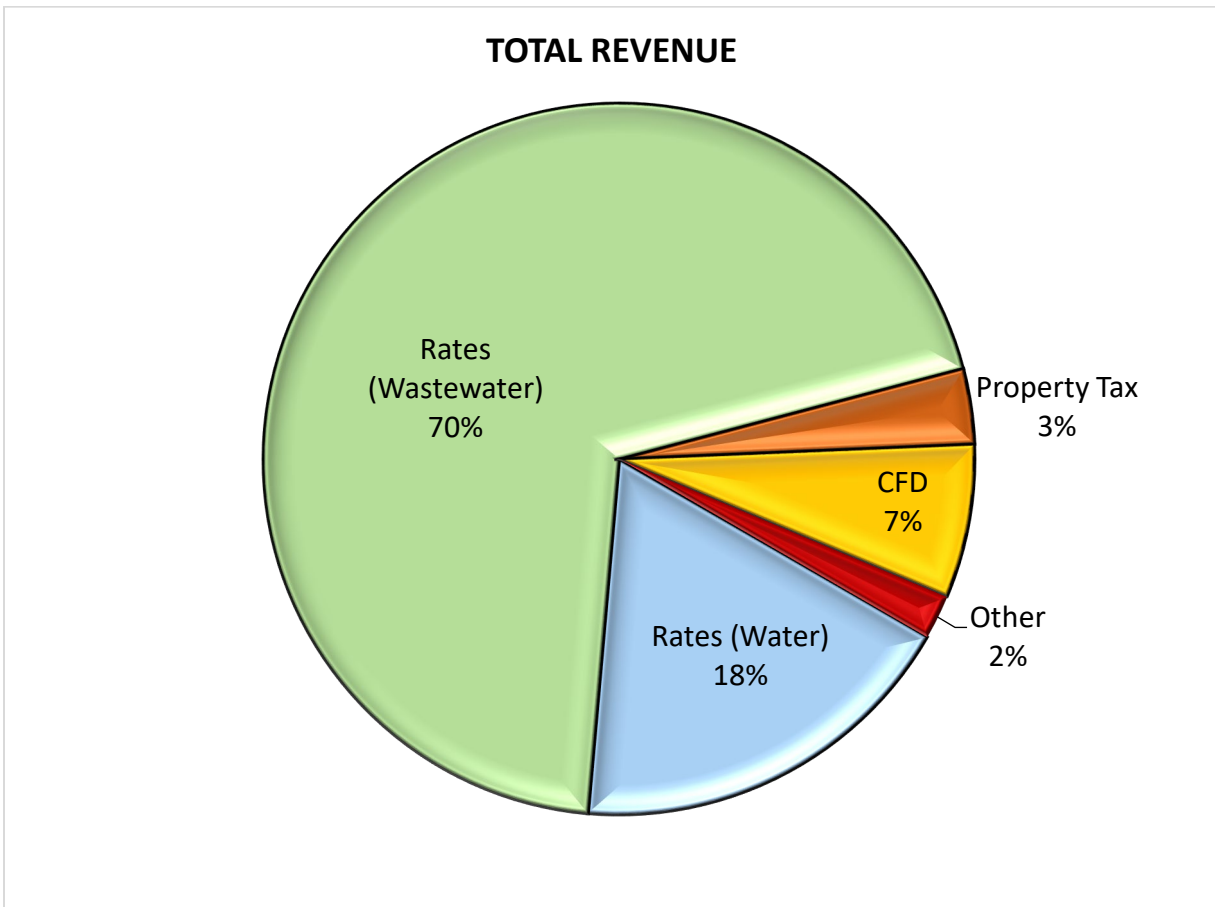
- Interest income is earned on money kept in the District savings account. Interest income is budgeted for \$20,000 in the Administration budget for FY2024-25. This is a significant increase over the prior year due to switching to a new bank that pays higher interest rates on savings accounts.
- Truckee Fire reimburses the District for propane and electricity use at Station 97. The Administration budget includes \$9,000 in revenue for this reimbursement.
- The District expects to receive \$54,000 from one grant this fiscal year. The grant is from the Placer County Water Agency Financial Assistance Program and can only be spent on engineering and environmental work for the Big Bend Water System Pipeline Replacement Project. In this budget, that grant is included in the Water Budget as General Revenue.

C. Revenue Summary

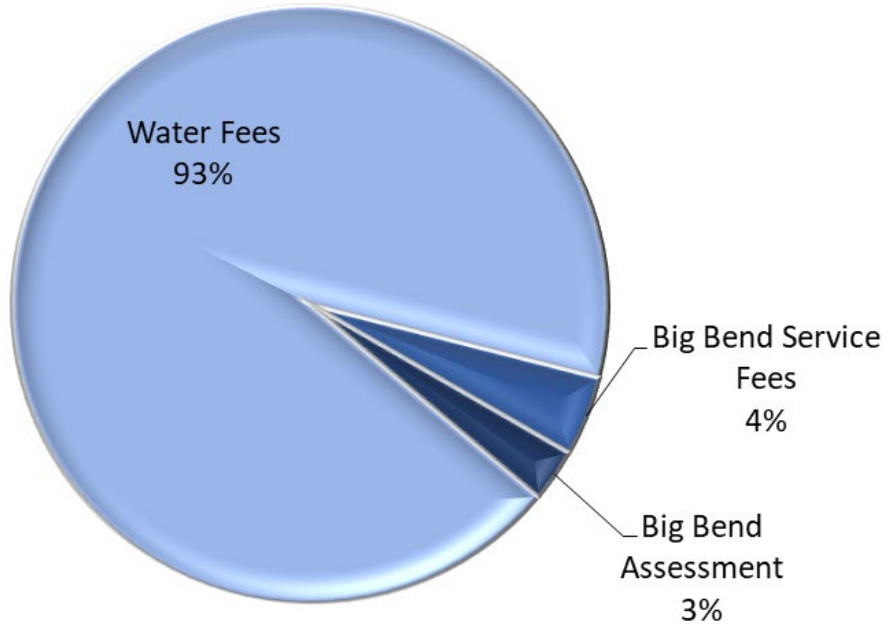
Revenue is summarized in the table below.

	FY23-24 Budget	FY23-24 Projected	FY24-25 Budget
Water Revenue			
Water Program Revenue	\$ 729,994	\$ 729,994	\$ 729,994
Water General Revenue	105,863	86,138	84,213
<i>Total Water Revenue</i>	\$ 835,857	\$ 816,133	\$ 845,963
Wastewater Revenue			
Wastewater Program Revenue	\$ 2,843,669	2,843,669	\$3,001,962
Wastewater General Revenue	400,746	481,959	400,746
<i>Total Wastewater Revenue</i>	\$ 3,244,415	\$3,325,628	\$3,402,708
Administration Revenue			
Admin Program Revenue	\$ -	\$ -	\$ -
Admin General Revenue	11,000	15,000	11,000
<i>Total Admin Revenue</i>	\$ 11,000	\$ 15,000	\$ 11,000
Total Revenues	\$ 4,091,273	\$ 4,156,761	\$4,277,671

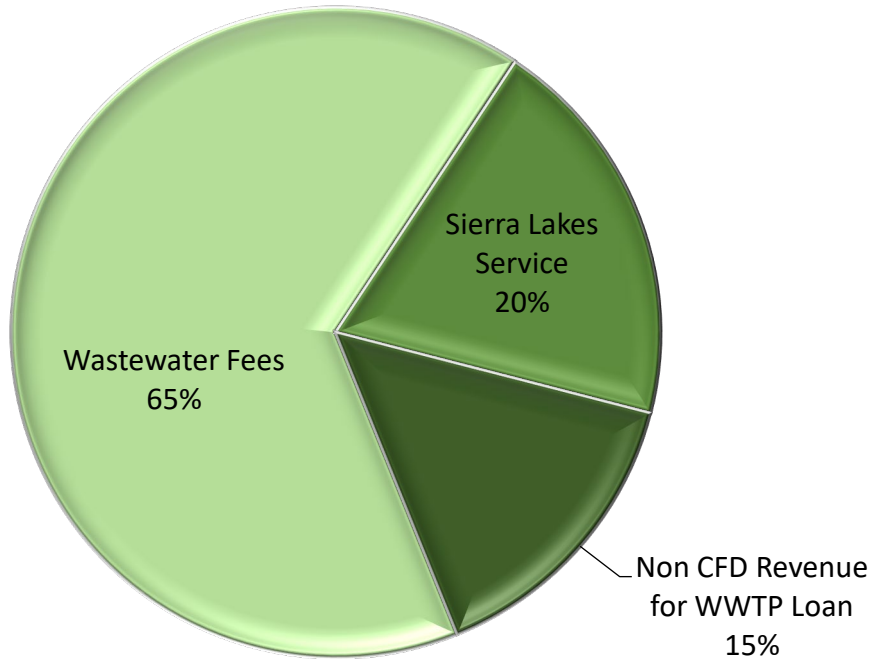
Total revenue and revenue by department are depicted in the following charts.



WATER RATES



WASTEWATER RATES



IV. Expenses

A. Operating

This Budget divides Operating Expenses into four divisions: Water, Sewer Collection, Wastewater Treatment Plant, and Administration.

Water

Activities related to raw water supply and storage at Lake Angela, water treatment for domestic use, and distributing treated water to customers. This includes operation and maintenance of water pipelines, water quality monitoring, and compliance with State regulations related to water treatment plant operation, distribution, and dam operation. Also includes activities such as backflow testing compliance program, laboratory testing, and water quality sampling and reporting. This division includes activities related to the Big Bend Water System.

Sewer

Activities related to providing wastewater collection. Includes operation and maintenance of sewer pipelines and lift stations, including compliance with State regulations.

Wastewater Treatment Plant

Activities related to wastewater treatment and disposal. Includes operation and maintenance of the wastewater treatment plant, disposal and discharge of recycled water (treated wastewater), and compliance with State regulations including the waste discharge requirements adopted by the Water Quality Control Board.

Administration

Activities not directly attributed to any one division but supporting all District activities. Examples include preparing and processing customer billing, customer assistance and account management, financial planning and management, accounting, information technology, records management, website hosting and management, Board of Directors support, payroll, and human resources. Administration expenses are allocated to water, sewer, and wastewater treatment plant divisions based on the ratio of expenses.

B. Operating Expense Highlights

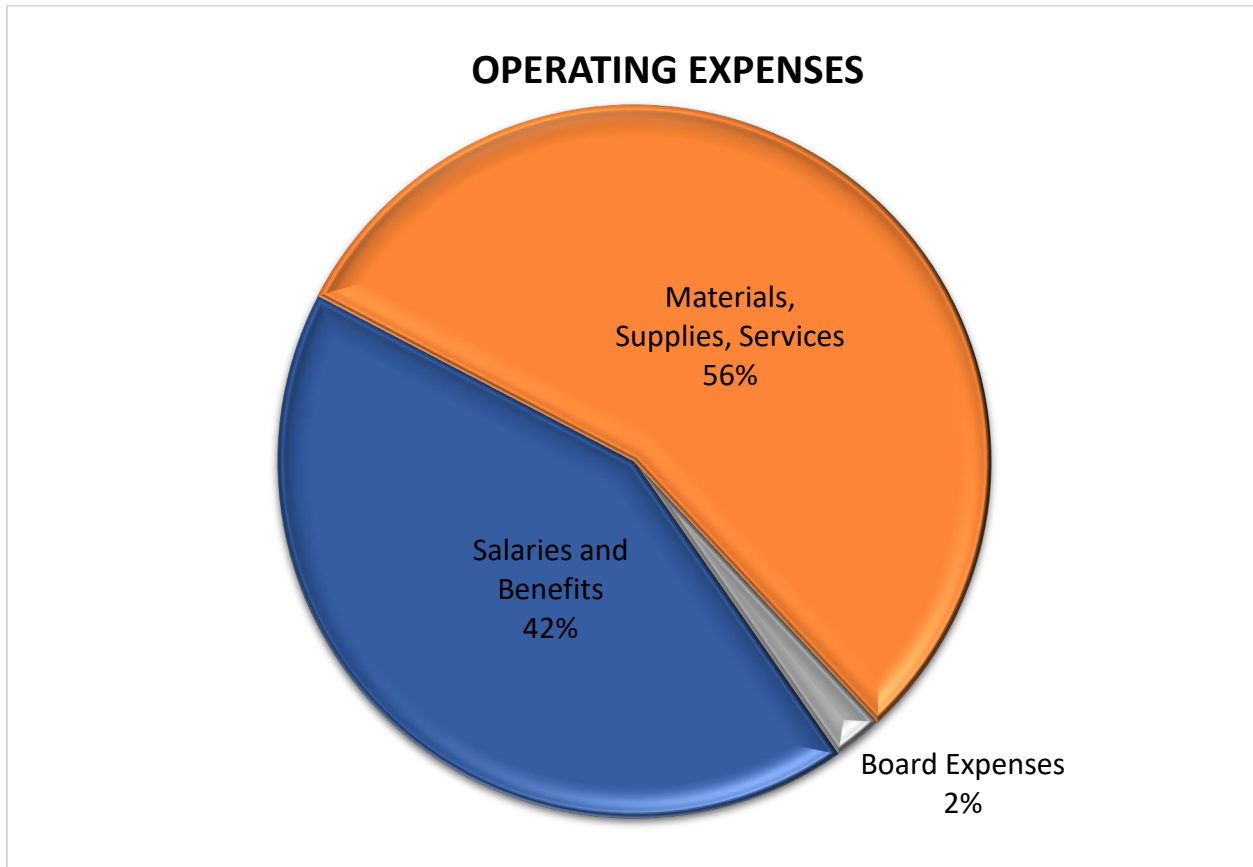
The Budget for Fiscal Year 2024/25 includes the following operational tasks:

- Wastewater treatment plant discharge permit renewal (\$80,000).
- Rate/fee study update (\$35,000).
- Fines for zinc discharges (\$25,000).
- Video inspect and clean approximately 1/3 of the sewer system (\$33,100).
- Lake Angela dam weir repairs and crack seal (\$35,000).
- Wastewater treatment plant influent pipe support repair (\$60,200)

The Budget also includes the following notable expenditures and changes from the Fiscal Year 2023/2024 budget:

- Cost of living adjustment for staff wages of 2.4%
- Allowance for employee vacation cash outs (\$26,693)
- Reclassify Assistant Plant Manager

Operating Expenses are summarized in the following chart.



Operating Expenses are projected to be less than anticipated revenues. The balance of revenues are used for capital purchases, capital projects, and debt service payments.

C. Capital Expenses

Capital Purchases

The Budget includes the following capital equipment purchases:

- SCADA upgrades (\$37,000).
- Replace headworks heater (\$25,000).
- VFD for solids handling tank blowers (\$8,000).
- Walk behind snowblower (\$4,250).

Capital Projects

The five-year capital improvement plan (CIP) is adopted each year by the Board separately from the budget. The expenditures in the CIP for the current fiscal year are incorporated into this budget as a capital expense. Projects planned to be worked on this fiscal year are listed below:

- All Departments – Radio System Upgrade
- Water - Tank Recoating Program, Big Bend Water System Rehabilitation

The planned CIP expenditures in FY2024/25 is \$347,000.

In addition, the District is delivering the Sugar Bowl East and West Villages Sewer Extension Project for the property owners within the East and West Villages. There are two separate funding agreements involving the District, the Sugar Bowl Corporation, and a property owner. Through one of these agreements the Sugar Bowl Corporation provided funding to form a community facilities district and obtain financing (i.e., bonds) for the East and West Village Sewer Project, and complete bid documents for West Village Phase 2A Sewer. The second agreement requires the property owner and Sugar Bowl Corporation to provide deposits to pay for the construction of West Village Phase 2A Sewer and be paid back if bonds are sold or as funds are collected from future connections. The District expects to spend the deposits by the end of Fiscal Year 2024/2025. Since this Project is not being paid for by District funds, the associated revenues and expenditures are not included in the Fiscal Year 2024/2025 Budget.

D. Long Term Debt Service

The District has borrowed money for several capital improvement projects, including the wastewater treatment plant improvements, Big Bend Water Treatment Plant construction, Lake Angela Water Treatment Plant construction.

Water

The District obtained a loan from the State Water Resources Control Board at an interest rate of 0% to upgrade the Water Treatment Plant at Lake Angela. The annual principal and interest payments total \$18,187, with the last payment due on January 1, 2048. As of June 30, 2023, the principal amount on this loan was \$445,589.

The District obtained two loans from the United States of America Department of Agriculture to construct the Big Bend Water Treatment Plant. As of June 30, 2023, the principal amounts on the loans were \$326,152 and \$133,935, and both have an interest rate of 2.75%. The annual principal and interest payments on the loans are \$14,156 and \$5,814, with final payments due February 2061.

Wastewater Treatment Plant

As of June 30, 2023, the principal amount on this loan was \$12,691,442. The annual principal and interest payment due from the District is \$719,191, with the last payment

due on December 31, 2041. The loan is from the State Water Resources Control Board with an interest rate of 0.75%.

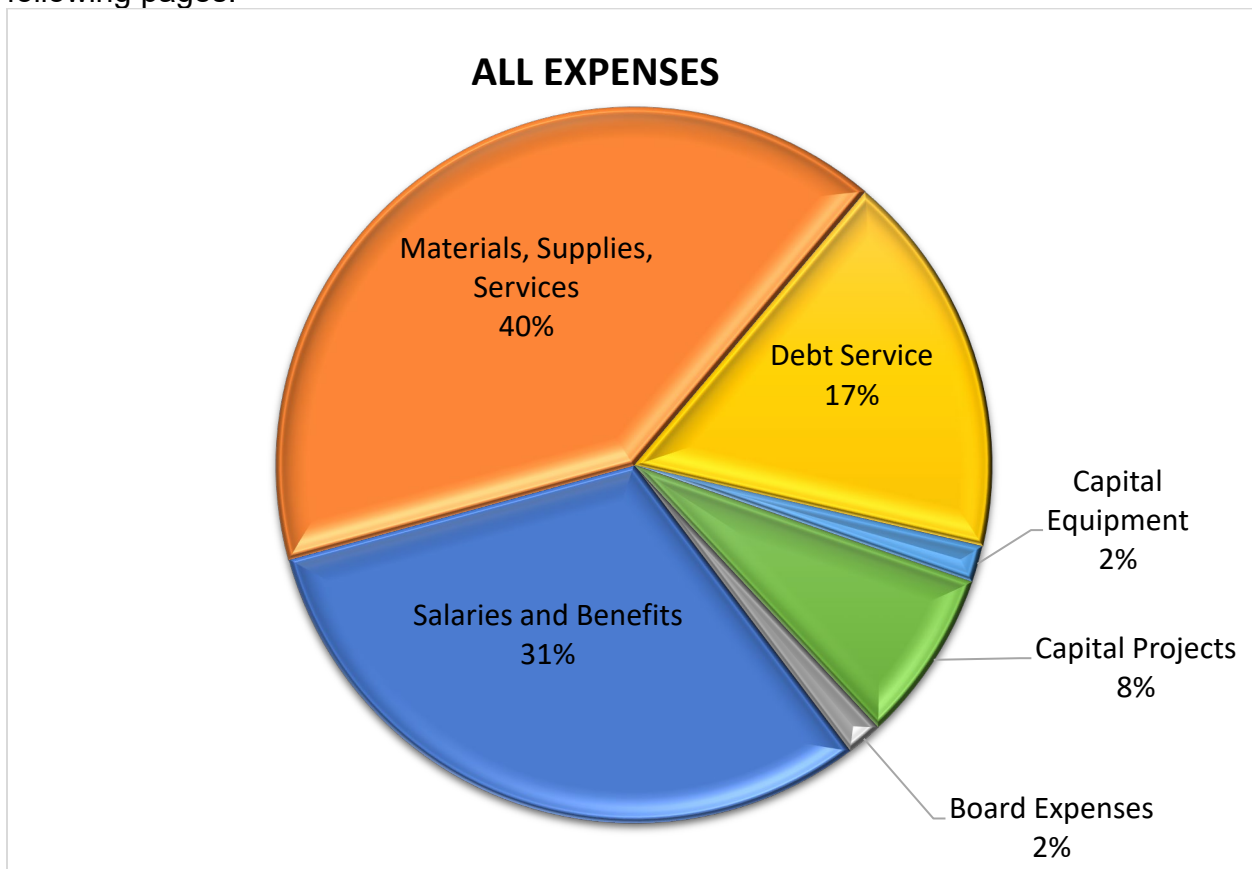
In addition to the loans for the wastewater treatment plant, the District also leases land to irrigate with treated water during times of the year when river discharge is not allowed. This lease payment is increased each year for inflation and for FY2024/25 is estimated to be \$22,452.

Other

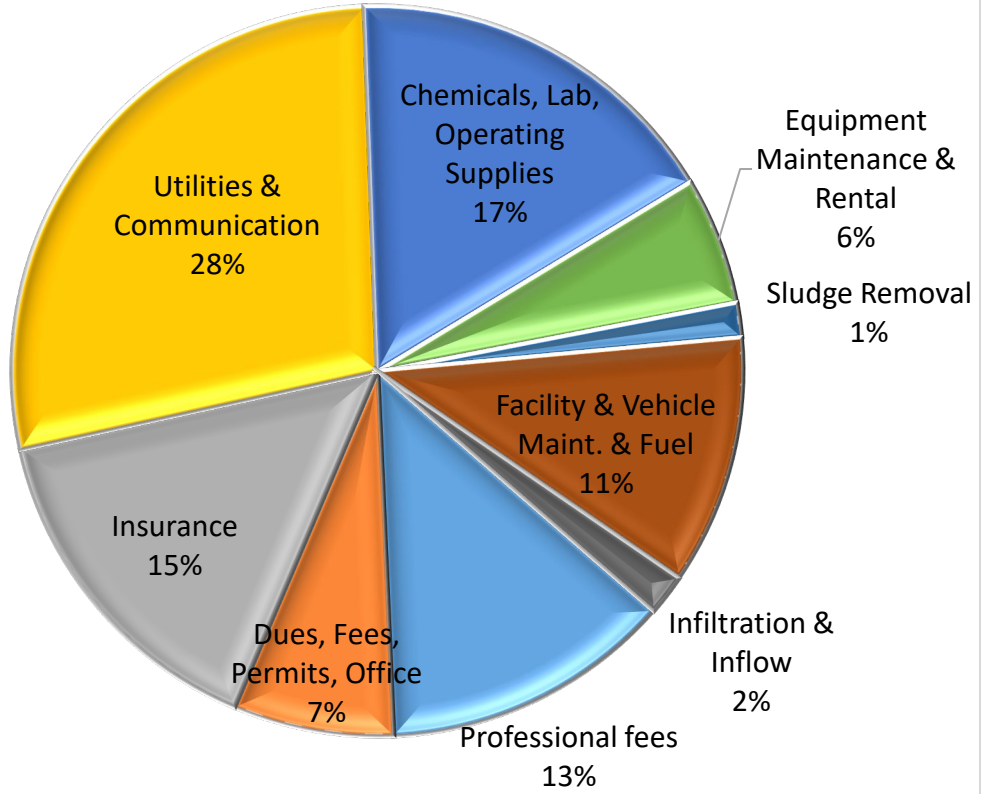
The District also has two uncollateralized loans at 0% interest from Pacific Gas & Electric for energy efficient lighting improvements. One loan has a monthly payment of \$697, with a balance of \$43,935 on June 30, 2023, and final payment due in October 2028. The other loan has a monthly payment of \$61, with a balance of \$5,002 On June 30, 2023, and final payment due in May 2030.

E. Expense Summary

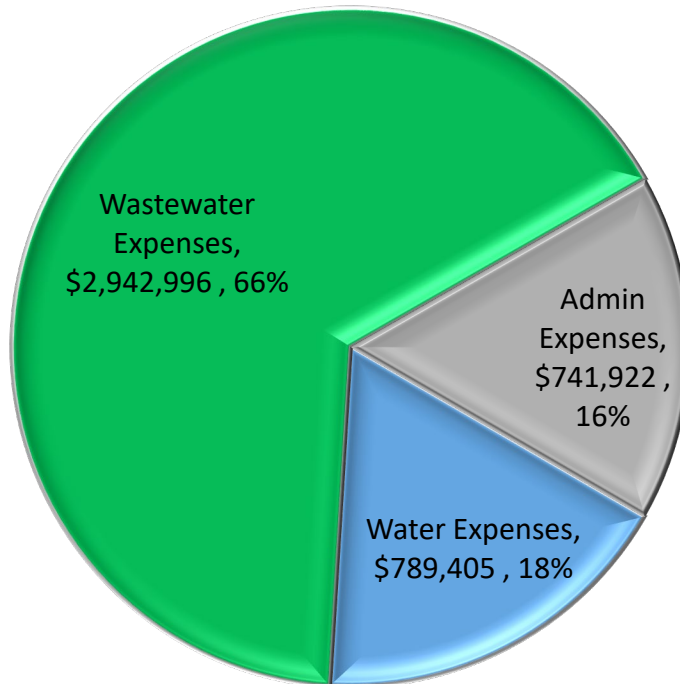
Operating, capital, and debt service expenses are depicted in the charts on the following pages.



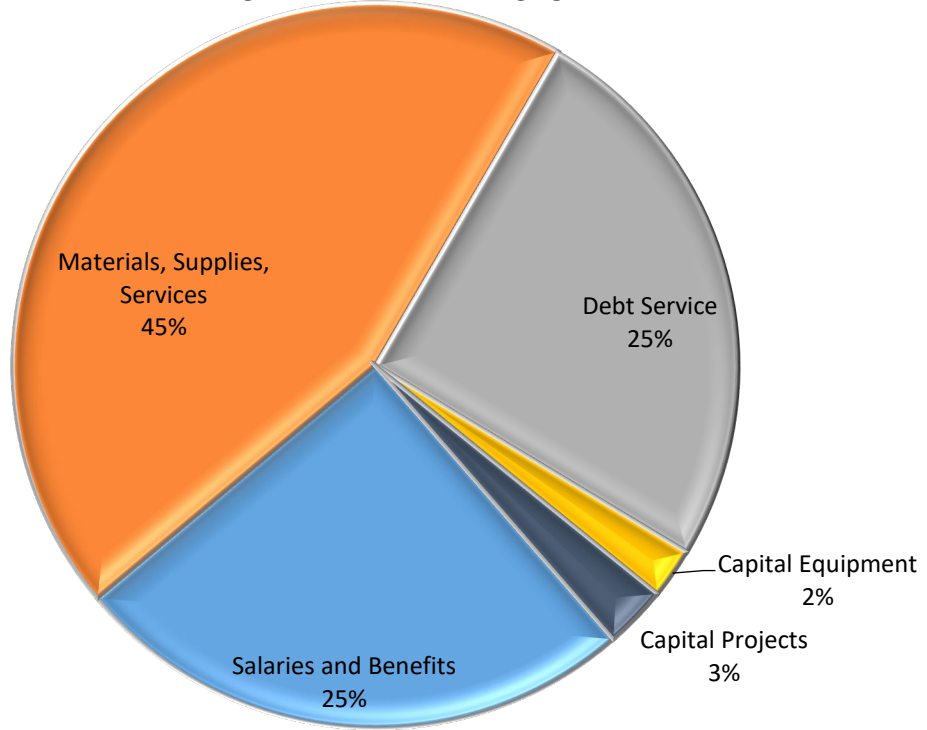
MATERIALS, SUPPLIES, SERVICES



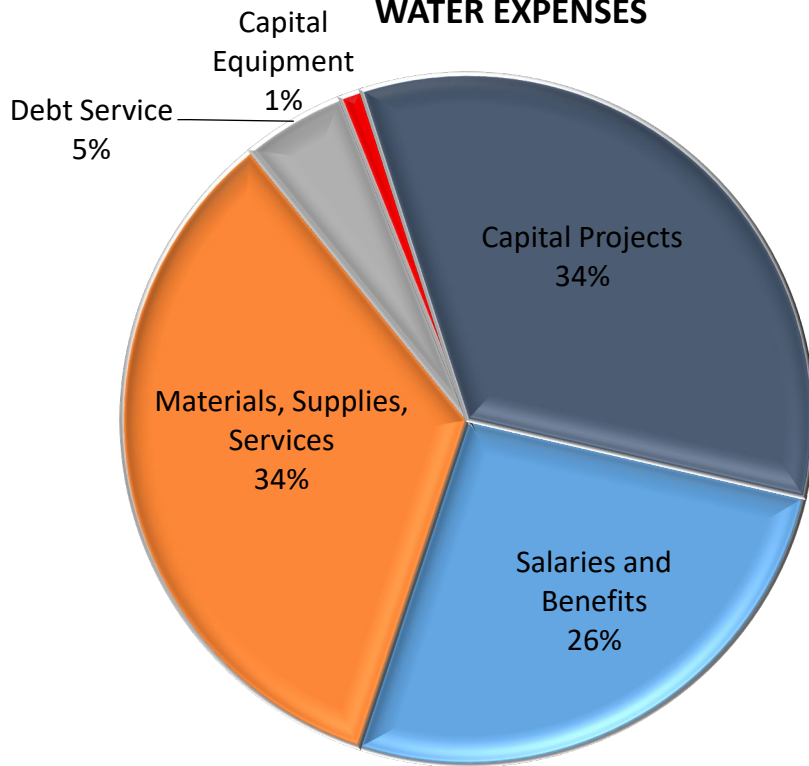
TOTAL EXPENSES BY DEPARTMENT



WASTEWATER EXPENSES



WATER EXPENSES



V. Reserves

A. Restricted Reserves

The District is required by loan documents to restrict certain reserves to fund future and current loan payments. The Restricted Reserve requirements for Fiscal Year 2024/2025 are:

SWRCB Loan – Wastewater Treatment Plant Reserve	\$ 719,191
SWRCB Loan – Lake Angela Water Treatment Plant Reserve	\$ 12,732
USDA Loan 1 – Big Bend Water Treatment Plant Reserve	\$ 6,599
USDA Loan 2 – Big Bend Water Treatment Plant Reserve	\$ 2,446
<i>Total Reserve Requirement</i>	<i>\$ 740,968</i>

The funds listed as Reserve are intended to fund loan payments in an emergency and can only be used with approval from the lending agency. In addition to these Reserves, the District places identifies money received from the Big Bend Assessment to pay for the current year loan payments as Big Bend Water Treatment Plant Loan Fund. Money is collected into this fund throughout the year and used to make the regular loan payments. The maximum amount collected into these funds will be \$19,970.

B. Operating Fund (Unrestricted)

The District’s goal is for Operating Fund balance to equal 6 months of operating expenses, with a minimum balance of 4 months of operating expenses. For Fiscal Year 2024/25 this equates to a minimum operating reserve of \$1,080,000 and a goal of \$1,620,000. The District is not currently meeting the 4 month minimum, with an average operating fund balance of just over one month during Fiscal Year 2023/2024.

Operating Fund projections are listed in the table below. The projected unrestricted balance for July 1, 2024 is \$431,254. This budget plans for the unrestricted fund balance to decrease by approximately \$196,651 to \$234,602 on June 30, 2025.

	REVENUE	EXPENSES
Water Revenue	\$ 815,750	
Sewer Revenue	472,758	
Wastewater Treatment Plant Revenue	2,822,798	
Administrative Revenue	29,000	
Property Tax Revenue	137,366	
	<u>\$ 4,277,671</u>	
Water		\$ 789,405
Sewer		422,721
Wastewater Treatment Plant		2,520,275
Administration		741,922
		<u>\$ 4,474,323</u>
	RESERVE CONTRIBUTION	<u>(196,651)</u>
	TRANSFER FROM RESTRICTED RESERVE	<u>0</u>
	UNRESTRICTED RESERVE CONTRIBUTION	<u>0</u>
Beginning Fund Balance (July 1, 2024)		\$431,254
	Unrestricted Reserve Contribution	<u>(\$196,651)</u>
Ending Fund Balance (June 30, 2024)		\$234,602

C. Capital Reserves (Unrestricted)

In addition to the Operating Fund, the District Board adopted Reserve Policy includes a policy to establish Capital Reserves and maintain a Capital Reserves balance of 50% of the total five-year expenditures show in the adopted capital improvement plan. For Fiscal Year 2024/2025 that balance goal is \$775,500. The District is currently unable to meet that goal.

VI. Detailed Budget

The detailed budget is presented in the following section of the budget document.

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FISCAL YEAR 2024/2025 BUDGET
Fund Summary

Description	Beginning Balance	Revenues	Expenses	Ending Balance
<u>OPERATING FUND</u>				
<i>Revenue</i>				
Water Revenue		\$ 815,750		
Sewer Revenue		472,758		
Wastewater Treatment Plant Revenue		2,822,798		
Administrative Revenue		29,000		
Property Tax Revenue		137,366		
		<u>\$ 4,277,671</u>		
<i>Expenses</i>				
Water			\$ 789,405	
Sewer			422,721	
Wastewater Treatment Plant			2,520,275	
Administration			741,922	
			<u>\$ 4,474,323</u>	
OPERATING FUND	<u>\$ 431,254</u>	<u>\$ 4,277,671</u>	<u>\$ 4,474,323</u>	<u>\$ 234,602</u>
<u>TRANSFER TO/FROM RESERVES</u>				
Transfer from overfunded reserves				<u>\$ -</u>
TOTAL TRANSFERS				<u>\$ -</u>
			TOTAL OPERATING FUND	<u>\$ 234,602</u>
<u>RESERVE FUNDS</u>				
WWTP (SRF) Construction Loan Reserve	\$ 719,191	\$ -	\$ -	\$ 719,191
WTP Construction Loan Reserve	18,187	-		\$ 18,187
Big Bend Water Loan Reserve 1	10,436	-		\$ 10,436
Big Bend Water Loan Reserve 2	4,286	-		\$ 4,286
TOTAL RESERVE FUNDS	<u>\$ 752,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 752,100</u>

APPROVED

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET
June 18, 2024**

ALL DEPARTMENTS SUMMARY

	FY23-24 Budget	Actual 3/31/2024	FY23-24 Projected	FY24-25 Budget
Water Revenue				
Water Program Revenue	\$ 729,994	\$ 567,087	\$ 729,995	\$ 761,750
Water General Revenue	105,863	56,341	86,138	84,213
<i>Total Water Revenue</i>	<u>\$ 835,857</u>	<u>\$ 623,428</u>	<u>\$ 816,133</u>	<u>\$ 845,963</u>
Wastewater Revenue				
Wastewater Program Revenue	\$ 2,843,669	\$ 2,120,288	\$ 2,843,669	\$ 3,001,962
Wastewater General Revenue	400,746	249,380	481,959	400,746
<i>Total Wastewater Revenue</i>	<u>\$ 3,244,415</u>	<u>\$ 2,369,667</u>	<u>\$ 3,325,628</u>	<u>\$ 3,402,708</u>
Administration Revenue				
Admin Program Revenue	\$ -	\$ -	\$ -	\$ -
Admin General Revenue	11,000	7,042	15,000	29,000
<i>Total Administration Revenue</i>	<u>\$ 11,000</u>	<u>\$ 7,042</u>	<u>\$ 15,000</u>	<u>\$ 29,000</u>
Total Revenues	\$ 4,091,273	\$ 3,000,137	\$ 4,156,761	\$ 4,277,671
Water Expenses				
Salaries and Benefits	\$ 194,955	\$ 151,030	\$ 204,808	\$ 209,062
Materials, Supplies, Services	414,329	323,127	434,637	269,045
Debt Service	38,158	29,064	38,158	38,158
Capital Equipment	25,676	24,534	25,676	8,140
Capital Projects	37,300	-	7,500	265,000
<i>Total Water Expenses</i>	<u>\$ 710,418</u>	<u>\$ 527,754</u>	<u>\$ 710,779</u>	<u>\$ 789,405</u>
Wastewater Expenses				
Salaries and Benefits	\$ 693,398	\$ 532,835	\$ 718,438	\$ 744,044
Materials, Supplies, Services	1,145,345	911,004	1,174,459	1,309,199
Debt Service	740,884	735,461	740,884	741,643
Capital Equipment	87,611	92,728	94,126	66,110
Capital Projects	8,200	-	-	82,000
<i>Total Wastewater Expenses</i>	<u>\$ 2,675,438</u>	<u>\$ 2,272,028</u>	<u>\$ 2,727,907</u>	<u>\$ 2,942,996</u>
Admin Expenses				
Salaries and Benefits	\$ 421,946	\$ 296,806	\$ 408,124	\$ 433,967
Board Expenses	72,245	60,273	73,539	73,555
Materials, Supplies, Services	206,882	166,956	202,164	234,400
Debt Service	-	-	-	-
Capital Equipment	7,500	-	7,500	-
Capital Projects	-	-	-	-
<i>Total Admin Expenses</i>	<u>\$ 708,573</u>	<u>\$ 524,036</u>	<u>\$ 691,327</u>	<u>\$ 741,922</u>
Total Expenses	\$ 4,094,429	\$ 3,323,817	\$ 4,130,012	\$ 4,474,323
	<u>\$ (3,156)</u>		<u>\$ 26,748</u>	<u>\$ (196,651)</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2024/2025 BUDGET

June 18, 2024

WATER SUMMARY

	FY23-24 Budget	Actual 3/31/2024	FY23-24 Projected	FY24-25 Budget
Program Revenue				
Water fees	\$ 677,677	\$ 528,198	\$ 677,677	\$ 709,433
Connection fees	-	-	-	-
Recycled water sales	-	-	-	-
Big Bend Service Fees	31,546	23,310	\$ 31,546	31,546
Big Bend Assessment	\$ 20,772	\$ 15,579	\$ 20,772	\$ 20,772
<i>Total Program Revenue</i>	<u>\$ 729,994</u>	<u>\$ 567,087</u>	<u>\$ 729,995</u>	<u>\$ 761,750</u>
General Revenues				
Property tax	\$ 30,213	\$ 20,964	\$ 30,213	\$ 30,213
Other income	\$ 55,250	\$ 34,702	\$ 55,250	\$ -
Grants	20,400	\$ 675	675	54,000
<i>Total General Revenues</i>	<u>\$ 105,863</u>	<u>\$ 56,341</u>	<u>\$ 86,138</u>	<u>\$ 84,213</u>
Total Revenues	\$ 835,857	\$ 623,428	\$ 816,133	\$ 845,963

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2024/2025 BUDGET

June 18, 2024

WATER SUMMARY

	FY23-24 Budget	Actual 3/31/2024	FY23-24 Projected	FY24-25 Budget
Expenses				
Salaries	\$ 129,183	\$ 105,190	\$ 132,872	\$ 140,800
Overtime	\$ 13,295	\$ 12,455	\$ 16,607	\$ 10,528
Medical/Dental/Life Insurance	\$ 27,488	\$ 20,426	\$ 27,235	\$ 30,814
Long Term Disability	\$ 1,292	\$ 900	\$ 1,292	\$ 1,292
Retirement	\$ 7,751	\$ -	\$ 10,856	\$ 8,263
Clothing Allowance	\$ 792	\$ -	\$ 792	\$ 792
Payroll Tax	\$ 11,754	\$ 9,507	\$ 11,754	\$ 12,230
W/C Insurance	\$ 3,400	\$ 2,550	\$ 3,400	\$ 4,343
<i>Salaries & Benefits</i>	\$ 194,955	\$ 151,030	\$ 204,808	\$ 209,062
Professional fees	115,452	\$ 63,109	115,452	8,000
Dues and subscriptions	680	\$ 210	680	680
Fees, permits, certifications, leases	17,530	\$ 15,757	17,530	18,180
Training, education, travel	1,000	\$ 355	1,000	1,000
Travel	-	\$ -	-	-
Insurance	47,700	\$ 39,222	47,700	57,475
Office supplies and miscellaneous	550	\$ 236	550	550
Utilities, communications, telemetry	50,309	\$ 46,209	50,309	56,740
Chemicals and lab supplies	30,000	\$ 11,511	30,000	18,440
Laboratory testing	5,000	\$ (140)	5,000	5,000
Equipment maintenance and repair	39,645	\$ 15,045	39,645	40,270
Small equipment and rental	3,150	\$ 20,457	10,697	3,150
Interest expense	-	\$ -	-	-
Operating supplies	390	\$ 499	464	740
Vehicle maintenance, repair, fuel	5,610	\$ 2,355	5,610	4,100
Facility maintenance and repair	97,313	\$ 108,303	110,000	54,720
<i>Materials, Supplies, Services</i>	\$ 414,329	\$ 323,127	\$ 434,637	\$ 269,045
Angela WTP Loan P&I	\$ 18,188	\$ 9,094	\$ 18,188	\$ 18,188
Big Bend Debt Service	19,970	\$ 19,970	19,970	19,970
<i>Debt Service</i>	\$ 38,158	\$ 29,064	\$ 38,158	\$ 38,158
Capital Equipment	\$ 25,676	\$ 24,534	\$ 25,676	\$ 8,140
Capital Projects	37,300	\$ -	7,500	265,000
Total Expenses	\$ 710,418	\$ 527,754	\$ 710,779	\$ 789,405
TOTAL NET REVENUE	\$ 125,440		\$ 105,354	\$ 56,558

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2024/2025 BUDGET

June 18, 2024

SEWER SUMMARY

	FY23-24 Budget	Actual 3/31/2024	FY23-24 Projected	FY24-25 Budget
Program Revenue				
Sewer rates	\$ 483,683	\$ 430,978	\$ 483,683	\$ 469,758
Connection fees		-	-	
<i>Total Program Revenue</i>	<u>\$ 483,683</u>	<u>\$ 430,978</u>	<u>\$ 483,683</u>	<u>\$ 469,758</u>
General Revenues				
Property tax	\$ 20,353	\$ 13,750	\$ 20,353	\$ 20,353
Other	3,000	\$ 3,444	80,552	3,000
<i>Total General Revenues</i>	<u>\$ 23,353</u>	<u>\$ 17,194</u>	<u>\$ 100,905</u>	<u>\$ 23,353</u>
Total Revenues	\$ 507,036	\$ 448,172	\$ 584,588	\$ 493,110

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2024/2025 BUDGET

June 18, 2024

SEWER SUMMARY

	FY23-24 Budget	Actual 3/31/2024	FY23-24 Projected	FY24-25 Budget
Expenses				
Salaries	\$ 108,631	\$ 88,455	\$ 111,733	\$ 118,400
Overtime	\$ 11,180	\$ 10,474	\$ 13,477	\$ 8,853
Medical/Dental/Life Insurance	\$ 23,115	\$ 15,925	\$ 21,233	\$ 25,912
Long Term Disability	\$ 1,086	\$ 757	\$ 1,086	\$ 1,086
Retirement	\$ 6,518	\$ -	9,128	\$ 6,948
Clothing Allowance	\$ 666	\$ -	666	\$ 666
Payroll Tax	\$ 9,884	\$ 7,995	\$ 9,884	\$ 10,284
W/C Insurance	\$ 3,380	\$ 1,055	\$ 3,380	\$ 4,366
<i>Salaries & Benefits</i>	\$ 164,460	\$ 124,660	\$ 170,587	\$ 176,515
Professional fees	-	\$ 291	300	-
Dues and subscriptions	-	\$ -	-	-
Fees, permits, certifications, leases	460	\$ -	460	460
Training, education, travel	300	\$ -	300	300
Travel	-	\$ -	-	-
Insurance	40,111	\$ 32,689	40,111	48,331
Office supplies and miscellaneous	550	\$ 263	550	550
Utilities, communications, telemetry	30,512	\$ 27,038	30,512	25,950
Chemicals and lab supplies	500	\$ -	500	-
Laboratory testing	-	\$ -	-	-
Equipment maintenance and repair	24,350	\$ 7,463	24,350	22,950
Small equipment and rental	-	\$ 20,457	20,457	-
Infiltration and inflow program	30,000	\$ 33,014	33,014	33,100
Operating supplies	1,200	\$ 3,416	3,227	1,200
Vehicle maintenance, repair, fuel	5,410	\$ 7,064	7,064	12,200
Facility maintenance and repair	7,640	\$ 4,809	7,640	12,320
<i>Materials, Supplies, Services</i>	\$ 141,033	\$ 136,503	\$ 168,485	\$ 157,361
Interest		\$ -		
Long Term Debt		\$ -		
<i>Debt Service</i>	\$ -	\$ -	\$ -	\$ -
Capital Equipment	\$ 18,725	\$ 17,327	\$ 18,725	\$ 6,845
Capital Projects	8,200	\$ -	-	82,000
Total Expenses	\$ 332,418	\$ 278,490	\$ 357,797	\$ 422,721
TOTAL NET REVENUE	\$ 174,618		\$ 226,791	\$ 70,389

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET
June 18, 2024**

WASTEWATER TREATMENT PLANT SUMMARY

	FY23-24 Budget	Actual 3/31/2024	FY23-24 Projected	FY24-25 Budget
Program Revenue				
Sewer rates	\$ 1,531,662	\$ 1,292,693	\$ 1,531,662	\$ 1,487,565
Recycled Water Sales	\$ -		\$ -	\$ 10,000
Connection fees	\$ -			\$ -
Non CFD Revenue for WWTP Loan	\$ 281,044	\$ 3,089	\$ 281,044	\$ 445,462
Sierra Lakes Service	\$ 547,280	\$ 393,527	\$ 547,280	\$ 589,177
<i>Total Program Revenue</i>	<u>\$ 2,359,986</u>	<u>\$ 1,689,309</u>	<u>\$ 2,359,986</u>	<u>\$ 2,532,205</u>
General Revenues				
Property tax	86,800	60,575	86,800	86,800
CFD Revenue for WWTP Loan	\$ 290,593	\$ 167,949	\$ 290,593	\$ 290,593
Other income	-	3,661	3,661	
<i>Total General Revenues</i>	<u>\$ 377,393</u>	<u>\$ 232,186</u>	<u>\$ 381,054</u>	<u>\$ 377,393</u>
Total Revenues	\$ 2,737,379	\$ 1,921,495	\$ 2,741,040	\$ 2,909,598

DONNER SUMMIT PUBLIC UTILITY DISTRICT

FISCAL YEAR 2024/2025 BUDGET

June 18, 2024

WASTEWATER TREATMENT PLANT SUMMARY

	FY23-24 Budget	Actual 3/31/2024	FY23-24 Projected	FY24-25 Budget
Expenses				
Salaries	\$ 349,380	\$ 284,491	\$ 359,357	\$ 380,799
Overtime	\$ 35,957	\$ 33,686	\$ 42,551	\$ 28,472
Medical/Dental/Life Insurance	\$ 74,342	\$ 51,216	\$ 68,289	\$ 83,338
Long Term Disability	\$ 3,493	\$ 2,435	\$ 3,493	\$ 3,493
Retirement	\$ 20,963	\$ (0)	\$ 29,359	\$ 22,347
Clothing Allowance	\$ 2,142	\$ 1,000	\$ 2,142	\$ 2,142
Payroll Tax	\$ 31,790	\$ 25,713	\$ 31,790	\$ 33,076
W/C Insurance	\$ 10,871	\$ 9,633	\$ 10,871	\$ 13,862
<i>Salaries & Benefits</i>	\$ 528,938	\$ 408,175	\$ 547,851	\$ 567,529
Professional fees	52,900	\$ 16,155	52,900	99,800
Dues and subscriptions	2,200	\$ 1,301	2,200	2,500
Fees, permits, certifications, leases	28,000	\$ 29,245	29,245	56,300
Training, education, travel	3,120	\$ 1,014	3,120	3,120
Insurance	129,006	\$ 104,144	129,006	155,444
Office supplies and miscellaneous	2,248	\$ 850	2,248	1,134
Utilities, communications, telemetry	458,000	\$ 335,337	458,000	383,450
Chemicals and lab supplies	180,380	\$ 148,339	180,380	242,920
Laboratory testing	26,043	\$ 25,920	26,043	34,560
Equipment maintenance and repair	19,420	\$ 31,075	19,607	35,850
Small equipment and rental	1,240	\$ 476	1,240	640
Sludge removal	22,340	\$ 20,751	22,340	27,670
Operating supplies	375	\$ 605	605	740
Vehicle maintenance, repair, fuel	17,520	\$ 15,443	17,520	8,980
Facility maintenance and repair	61,520	\$ 43,845	61,520	98,730
<i>Materials, Supplies, Services</i>	\$ 1,004,312	\$ 774,501	\$ 1,005,974	\$ 1,151,838
Long Term Debt	\$ 719,191	\$ 719,191	\$ 719,191	719,191
Land Lease	21,693	\$ 16,270	21,693	22,452
<i>Debt Service</i>	\$ 740,884	\$ 735,461	\$ 740,884	\$ 741,643
Capital Equipment	\$ 68,886	\$ 75,401	\$ 75,401	\$ 59,265
Capital Projects	-	\$ -	-	-
Total Expenses	\$ 2,343,020	\$ 1,993,538	\$ 2,370,110	\$ 2,520,275
TOTAL NET REVENUE	\$ 394,359		\$ 370,930	\$ 389,323

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET
June 18, 2024**

ADMINISTRATION SUMMARY

	FY23-24 Budget	Actual 3/31/2024	FY23-24 Projected	FY24-25 Budget
Program Revenue				
Service Fees	\$ -	\$ -	\$ -	\$ -
<i>Total Program Revenue</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues				
Interest revenue	2,000	4,107	6,000	20,000
Other income	9,000	2,935	9,000	9,000
<i>Total General Revenues</i>	<u>\$ 11,000</u>	<u>\$ 7,042</u>	<u>\$ 15,000</u>	<u>\$ 29,000</u>
Total Revenues	\$ 11,000	\$ 7,042	\$ 15,000	\$ 29,000

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**FISCAL YEAR 2024/2025 BUDGET
June 18, 2024**

ADMINISTRATION SUMMARY

	FY23-24 Budget	Actual 3/31/2024	FY23-24 Projected	FY24-25 Budget
Expenses				
Salaries	\$ 287,755	\$ 230,342	\$ 290,958	\$ 292,801
Overtime	\$ 3,522	\$ -	\$ -	\$ 3,536
Medical/Dental/Life Insurance	\$ 72,753	\$ 45,417	\$ 60,556	\$ 78,267
Long Term Disability	\$ 3,655	\$ 2,505	\$ 3,655	\$ 3,655
Retirement	\$ 27,926	\$ -	\$ 28,172	\$ 28,486
Clothing	\$ 400	\$ -	\$ 400	\$ 400
Payroll Tax	\$ 24,030	\$ 16,859	\$ 22,478	\$ 24,448
W/C Insurance	\$ 1,905	\$ 1,684	\$ 1,905	\$ 2,374
<i>Salaries & Benefits</i>	\$ 421,946	\$ 296,806	\$ 408,124	\$ 433,967
Board Expense	72,245	\$ 60,273	73,539	73,555
<i>Board Expense</i>	\$ 72,245	\$ 60,273	\$ 73,539	\$ 73,555
Professional fees	111,600	\$ 90,191	111,600	126,300
Dues and subscriptions	11,400	\$ 10,028	11,400	12,700
Fees, permits, certifications, leases	13,240	\$ 14,002	13,240	18,980
Training, education, travel	3,000	\$ 1,159	3,000	3,000
Insurance	11,411	\$ 9,066	11,411	13,750
Office supplies and miscellaneous	9,000	\$ 6,130	9,000	9,000
Utilities, communications, telemetry	34,871	\$ 31,738	34,871	39,190
Chemicals and lab supplies	-	\$ -	-	-
Laboratory testing	-	\$ -	-	-
Equipment maintenance and repair	-	\$ -	-	-
Small equipment and rental	-	\$ 282	282	-
Sludge removal	-	\$ -	-	-
Operating supplies	2,080	\$ 2,341	2,080	2,700
Vehicle maintenance, repair, fuel	-	\$ -	-	-
Facility maintenance and repair	10,280	\$ 2,020	5,280	8,780
<i>Operating Expenses</i>	\$ 206,882	\$ 166,956	\$ 202,164	\$ 234,400
<i>Debt Service</i>	\$ -	\$ -	\$ -	\$ -
Capital Equipment	\$ 7,500	\$ -	\$ 7,500	\$ -
Capital Projects	-	\$ -	-	-
Total Expenses	\$ 708,573	\$ 524,036	\$ 691,327	\$ 741,922
TOTAL NET REVENUE	\$ (697,573)		\$ (676,327)	\$ (712,922)

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FISCAL YEAR 2024/2025 BUDGET
Expense Detail
June 18, 2024

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	WWTP (42)	Admin (50)	
Board Expense					
Meeting Stipend				\$ 15,900	\$ 15,900
Health Stipend				48,800	48,800
Payroll Taxes				6,200	6,200
Board Meeting Food				1,100	1,100
Training & Travel				1,500	1,500
Worker's Comp				55	55
TOTAL - Board Expense	\$ -	\$ -	\$ -	\$ 73,555	\$ 73,555
Professional Services					
Legal				\$ 7,200	\$ 7,200
Auditors				32,500	32,500
Bookkeeping				36,000	36,000
Public Outreach/Webmaster				7,000	7,000
GIS Subscription				1,800	1,800
Utility Billing Software				1,800	1,800
WWTRP Permit (ROWD)			80,000		80,000
IT Services				5,000	5,000
Rate Study				35,000	35,000
General Engineering	8,000		19,800		27,800
TOTAL - Professional Services	\$ 8,000	\$ -	\$ 99,800	\$ 126,300	\$ 234,100
Dues					
Local Agency Formation Commission				\$ 4,500	\$ 4,500
California Special District Association				8,200	8,200
California Rural Water Association	680				680
Underground Service Alert			600		600
After Hours Answering Service			700		700
California Water Environt Association			1,200		1,200
TOTAL - Dues	\$ 680	\$ -	\$ 2,500	\$ 12,700	\$ 15,880

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FISCAL YEAR 2024/2025 BUDGET
Expense Detail
June 18, 2024

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	WWTP (42)	Admin (50)	
Fees, Permits, Leases					
US Forest Service Permit	\$ 50		\$ 8,100	\$ 1,050	\$ 9,200
Copier Lease				3,730	3,730
Postage Meter Rental				1,300	1,300
Bank Fees (Incl Payroll)				12,900	12,900
Water & Distribution Certifications	1,000				1,000
Department of Health Services	1,000				1,000
Nevada County	2,000		3,300		5,300
SWRCB	4,000	-	19,500		23,500
Big Bend SWRCB	1,400				1,400
Division Dam Safety	8,100				8,100
USA Dig Alert	630	230			860
Fines for zinc discharge violations			25,000		25,000
AQMD		230	400		630
TOTAL - Fees, Permits, Leases	\$ 18,180	\$ 460	\$ 56,300	\$ 18,980	\$ 93,920
Training and Education					
Classes, seminars, conferences	\$ 700	\$ 300	\$ 3,120	\$ 3,000	\$ 7,120
Travel	300				300
TOTAL - Training and Education	\$ 1,000	\$ 300	\$ 3,120	\$ 3,000	\$ 7,420
Utilities, Communications					
Electricity (5825)	\$ 52,900	\$ 25,950	\$ 261,250	\$ 29,100	\$ 369,200
Big Bend Electricity (5825)	\$ 1,650				\$ 1,650
Propane (6825)			\$ 113,200		113,200
Phones (6675)	\$ 750		\$ 9,000	\$ 4,500	14,250
Big Bend Phones (6675)	\$ 1,440				\$ 1,440
Postage (6700, 6701)				2,340	2,340
Website				3,250	3,250
TOTAL - Utilities, Communications	\$ 56,740	\$ 25,950	\$ 383,450	\$ 39,190	\$ 505,330

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FISCAL YEAR 2024/2025 BUDGET
Expense Detail
June 18, 2024

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	WWTP (42)	Admin (50)	
Chemicals & Lab Supplies					
Hach Company				\$	-
Thatcher	10,100		168,800		178,900
USA Bluebook	8,340		11,420		19,760
Grainger					-
Univar					-
EOSi (Micro C)			62,700		62,700
JenFitch					-
TOTAL - Chemicals & Lab Supplies	\$ 18,440	\$ -	\$ 242,920	\$ -	\$ 261,360
Equipment Maintenance & Support					
Snow Removal Equipment Rental	\$ 22,350	\$ 22,350		\$	44,700
USA Bluebook	\$ 5,100			\$	5,100
Various Vendors	\$ 11,100	\$ 600	\$ 23,200	\$	34,900
Grainger			\$ 2,650	\$	2,650
Holt Generator Servicing	\$ 1,720		\$ 10,000	\$	11,720
TOTAL - Equipment Maintenance & Support	\$ 40,270	\$ 22,950	\$ 35,850	\$ -	\$ 99,070
Operating Supplies					
ALSCO (Rags & Coveralls)	\$ 740	\$ 2,220	\$ 740	\$	3,700
Zoom & Adobe Subscriptions				\$ 2,700	\$ 2,700
TOTAL - Operating Supplies	\$ 740	\$ 2,220	\$ 740	\$ 2,700	\$ 6,400
Infiltration - Inflow					
Video and Clean Various Sewer Mains		\$ 33,100		\$	33,100
TOTAL - Infiltration & Inflow	\$ -	\$ 33,100	\$ -	\$ -	\$ 33,100
Vehicle Maintenance & Repair					
Fuel	\$ 4,100	\$ 12,200	\$ 380	\$	16,680
Repair			\$ 8,600	\$	8,600
TOTAL - Vehicle Maintenance & Repair	\$ 4,100	\$ 12,200	\$ 8,980	\$ -	\$ 25,280

DONNER SUMMIT PUBLIC UTILITY DISTRICT
FISCAL YEAR 2024/2025 BUDGET
Expense Detail
June 18, 2024

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	WWTP (42)	Admin (50)	
Facility Maintenance & Repair					
Pest Control				\$ 780	\$ 780
Office Cleaning Service				\$ 3,000	\$ 3,000
Lake Angela weir repairs and crack seal	\$ 35,000				\$ 35,000
WWTP influent pipe repair			\$ 60,200		\$ 60,200
On-Call Access Road/Snow Maintenance	\$ 5,000	\$ 5,000			\$ 10,000
General Building Maintenance (contract)	\$ 3,000		\$ 2,000	\$ 5,000	\$ 10,000
Grainger	\$ 1,600	\$ 1,220	\$ 7,010		\$ 9,830
Mountain Hardware	\$ 40		\$ 3,630		\$ 3,670
Sierra Mountain Pipe	\$ 2,280		\$ 3,570		\$ 5,850
Xylem			\$ 8,400		\$ 8,400
USA Bluebook	\$ 2,200	\$ 6,100	\$ 400		\$ 8,700
EMCOR			\$ 9,500		\$ 9,500
Various Vendors	\$ 5,600		\$ 4,020		\$ 9,620
TOTAL - Facility Maintenance & Repair	\$ 54,720	\$ 12,320	\$ 98,730	\$ 8,780	\$ 174,550
CAPITAL ACQUISITION					
SCADA upgrades	\$ 8,140	\$ 6,845	\$ 22,015	\$ -	\$ 37,000
Headworks heater			\$ 25,000		\$ 25,000
VFD for solids handling tank blowers			\$ 8,000		\$ 8,000
Walk Behind Snowblower			\$ 4,250		\$ 4,250
TOTAL - Capital Acquisition	\$ 8,140	\$ 6,845	\$ 59,265	\$ -	\$ 74,250
TOTAL	\$ 211,010	\$ 116,345	\$ 991,655	\$ 285,205	\$ 1,604,215