



FY2026 and FY2027 Budget

Public Hearing and Resolution 2025-29

November 5, 2025



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TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)

Budget - Super Summary

Information is Budget Basis (cash flows). Excludes certain non-cash items, such as Depreciation. Combined Amounts are informational only, pre-inter-utility eliminations.



	Electric Utility		Water Utility		Combined	
	FY26	FY27	FY26	FY27	FY26	FY27
Operating Revenues	\$ 45,740,000	\$ 48,500,000	\$ 22,432,000	\$ 23,982,000	\$ 68,172,000	\$ 72,482,000
Operating Expenses (OE)	33,270,000	34,631,000	14,328,000	15,025,000	47,598,000	49,656,000
OE Purchased Power	14,412,000	14,969,000	-	-	14,412,000	14,969,000
OE All Other	18,858,000	19,662,000	14,328,000	15,025,000	33,186,000	34,687,000
Operating Net	\$ 12,470,000	\$ 13,869,000	\$ 8,104,000	\$ 8,957,000	\$ 20,574,000	\$ 22,826,000
	27%	29%	36%	37%	30%	31%
Other Inflows						
Investment Income (Operating Fund only)	225,000	239,000	178,000	178,000	403,000	417,000
AB32 Cap&Trade Funds use	450,000	400,000	-	-	450,000	400,000
Donner Lake Surcharge-2006 COPs	-	-	100,000	97,000	100,000	97,000
Fac.Fee Funds use, Debt Service	-	-	359,000	360,000	359,000	360,000
Fac.Fee Funds use, Capital Projects	-	-	-	619,000	-	619,000
LCFS Funds use	113,000	35,000	-	-	113,000	35,000
Reserve Use, Capital Reserve	6,100,000	-	2,850,000	1,400,000	8,950,000	1,400,000
Reserve Use, Vehicle Reserve	952,000	2,043,000	602,000	-	1,554,000	2,043,000
Other Outflows						
Debt Service	(429,000)	(431,000)	(1,984,000)	(1,987,000)	(2,413,000)	(2,418,000)
Capital Expenditures	(18,320,000)	(14,244,000)	(9,715,000)	(8,939,000)	(28,035,000)	(23,183,000)
Reserve Funding, Capital	-	(700,000)	-	-	-	(700,000)
Reserve Funding, Vehicle	(844,000)	(925,000)	(484,000)	(327,000)	(1,328,000)	(1,252,000)
Reserve Funding, Rate Reserve (RR)	-	(96,000)	-	-	-	(96,000)
Reserve Funding, RR Replenish	(151,000)	-	-	-	(151,000)	-
Net Budget, Operating	\$ 566,000	\$ 190,000	\$ 10,000	\$ 358,000	\$ 576,000	\$ 548,000
<i>Net Budget is the Change in Operating Reserve/General Fund</i>						
	Electric Utility		Water Utility		Combined	
Informational Subtotals/Nets in above:	FY26	FY27	FY26	FY27	FY26	FY27
Capital Reserve, Net Use (Funding)	6,100,000	(700,000)	2,850,000	1,400,000	8,950,000	700,000
Vehicle Reserve, Net Use (Funding)	108,000	1,118,000	118,000	(327,000)	226,000	791,000
Other Inflows, total	7,840,000	2,717,000	4,089,000	2,654,000	11,929,000	5,371,000
Other Outflows, total	(19,744,000)	(16,396,000)	(12,183,000)	(11,253,000)	(31,927,000)	(27,649,000)
Other Inflows/Outflows, Net	(11,904,000)	(13,679,000)	(8,094,000)	(8,599,000)	(19,998,000)	(22,278,000)

Truckee Donner Public Utility District
ELECTRIC Utility by Fund
2026 Budget (year 1) PH 11/5/2025

	Operating Reserve (General) Fund	Rate Reserve Fund	Deferred Liability Fund	Capital Reserve Fund	Vehicles Reserve Fund	Facility Fees Fund	COP Debt Project Fund	LCFS Fund	AB32 Cap & Trade Fund	Electric Utility All Funds Combined
	Undesignated		Designated			Restricted	Restricted	Restricted	Restricted	
Sources	\$ 46,725,000	\$ 325,000	\$ 59,000	\$ 353,000	\$ 979,000	\$ 201,000	\$ -	\$ 33,000	\$ 359,000	\$ 49,034,000
Operating Revenue, Rates	44,430,000									44,430,000
Operating Revenue, Other	1,310,000									1,310,000
<i>subtotal, operating revenue</i>	<u>45,740,000</u>									<u>45,740,000</u>
Investment Income	225,000	174,000	59,000	353,000	59,000	6,000	0	3,000	9,000	888,000
LCFS / AB32 Auction Sales								30,000	350,000	380,000
Facility Fees collected						195,000				195,000
Vehicle sales proceeds					76,000					76,000
Bond Proceeds	-									0
From other Fund:										
GF to Rate Reserve Replenish		151,000								151,000
GF to Rate Reserve		0								0
GF to Capital Reserve				0						0
GF to Capital Reserve, Vehicles					844,000					844,000
LCFS Funds to GF	113,000									113,000
AB32 Funds to GF	450,000									450,000
Vehicle Reserve, Rental Expense	197,000									197,000
Uses	\$ 46,159,000	\$ -	\$ -	\$ 6,100,000	\$ 952,000	\$ -	\$ -	\$ 113,000	\$ 450,000	\$ 53,774,000
Operating expenses	18,858,000									18,858,000
Purchased Power	14,412,000									14,412,000
<i>subtotal</i>	<u>33,270,000</u>									<u>33,270,000</u>
To other Fund:										
GF to Rate Reserve Replenish	151,000									151,000
GF to Rate Reserve	0									0
GF to Capital Reserves	0									0
GF to Capital Reserve, Vehicles	844,000									844,000
LCFS / AB32 funds to GF								113,000	450,000	563,000
Debt Service	429,000									429,000
Capital Expenditures	11,465,000			6,100,000	755,000	0	0			18,320,000
Vehicle Reserve, Rental Expense					197,000					197,000
Sources less Uses Budget NET	\$ 566,000	\$ 325,000	\$ 59,000	\$ (5,747,000)	\$ 27,000	\$ 201,000	\$ -	\$ (80,000)	\$ (91,000)	\$ (4,740,000)
Beginning Fund Balance, Budgeted	9,000,000	6,975,000	2,375,000	14,104,000	2,390,000	256,000	-	116,000	350,000	\$ 35,566,000
Ending Fund Balance, Budgeted	\$ 9,566,000	\$ 7,300,000	\$ 2,434,000	\$ 8,357,000	\$ 2,417,000	\$ 457,000	\$ -	\$ 36,000	\$ 259,000	\$ 30,826,000
<i>variance to Goal \$</i>	<i>137,000</i>	<i>94,000</i>	<i>334,000</i>	<i>(2,760,000)</i>						<i>(1,443,000)</i>
<i>variance to Goal %</i>	<i>1%</i>	<i>1%</i>	<i>16%</i>	<i>-20%</i>						<i>-4%</i>

Truckee Donner Public Utility District
ELECTRIC Utility by Fund
2027 Budget (year 2) PH 11/5/2025

	Operating Reserve (General) Fund <i>Undesignated</i>	Rate Reserve Fund	Deferred Liability Fund <i>Designated</i>	Capital Reserve Fund	Vehicles Reserve Fund	Facility Fees Fund <i>Restricted</i>	COP Debt Project Fund <i>Restricted</i>	LCFS Fund <i>Restricted</i>	AB32 Cap & Trade Fund <i>Restricted</i>	Electric Utility All Funds Combined
Sources	\$ 49,379,000	\$ 279,000	\$ 61,000	\$ 909,000	\$ 1,158,000	\$ 193,000	\$ -	\$ 23,000	\$ 356,000	\$ 52,358,000
Operating Revenue, Rates	47,145,000									47,145,000
Operating Revenue, Other	1,355,000									1,355,000
<i>subtotal</i>	<u>48,500,000</u>									<u>48,500,000</u>
Investment Income	239,000	183,000	61,000	209,000	49,000	11,000	0	1,000	6,000	759,000
AB32 Auction Sales								22,000	350,000	372,000
Facility Fees collected						182,000				182,000
Vehicle sales proceeds					184,000					184,000
Bond Proceeds	-									0
From other Fund:										
GF to Rate Reserve Replenish		0								0
GF to Rate Reserve		96,000								96,000
GF to Capital Reserve				700,000						700,000
GF to Capital Reserve, Vehicles					925,000					925,000
LCFS Funds to GF	35,000									35,000
AB32 Funds to GF	400,000									400,000
Vehicle Reserve, Rental Expense	205,000									
Uses	\$ 49,189,000	\$ -	\$ -	\$ -	\$ 2,043,000	\$ -	\$ -	\$ 35,000	\$ 400,000	\$ 51,667,000
Operating expenses	19,662,000									19,662,000
Purchased Power	14,969,000									14,969,000
<i>subtotal</i>	<u>34,631,000</u>									<u>34,631,000</u>
To other Fund:										
GF to Rate Reserve Replenish	0									0
GF to Rate Reserve	96,000									96,000
GF to Capital Reserves	700,000									700,000
GF to Capital Reserve, Vehicles	925,000									925,000
LCFS / AB32 funds to GF								35,000	400,000	435,000
Debt Service	431,000									431,000
Capital Expenditures	12,406,000			0	1,838,000	0	0			14,244,000
Vehicle Reserve, Rental Expense					205,000					205,000
Sources less Uses Budget NET	\$ 190,000	\$ 279,000	\$ 61,000	\$ 909,000	\$ (885,000)	\$ 193,000	\$ -	\$ (12,000)	\$ (44,000)	\$ 691,000
Beginning Fund Balance, Budgeted	9,566,000	7,300,000	2,434,000	8,357,000	2,417,000	457,000	-	36,000	259,000	\$ 30,826,000
Ending Fund Balance, Budgeted	\$ 9,756,000	\$ 7,579,000	\$ 2,495,000	\$ 9,266,000	\$ 1,532,000	\$ 650,000	\$ -	\$ 24,000	\$ 215,000	\$ 31,517,000
<i>variance to Goal \$</i>	<i>327,000</i>	<i>373,000</i>	<i>395,000</i>	<i>(2,736,000)</i>						<i>(752,000)</i>
<i>variance to Goal %</i>	<i>3%</i>	<i>5%</i>	<i>19%</i>	<i>-20%</i>						<i>-2%</i>

Truckee Donner Public Utility District
WATER Utility by Fund
2026 Budget (year 1) PH 11/5/2025

	Operating General Fund	Deferred Liability Fund	Capital Reserves Fund	Vehicles Reserve Fund	Facility Fees Fund	GF and Designated Funds, Combined
Sources	23,069,000	3,000	143,000	555,000	645,000	24,415,000
Operating Revenue, Rates	22,084,000					22,084,000
Operating Revenue, Other	348,000					348,000
<i>subtotal</i>	<u>22,432,000</u>					<u>22,432,000</u>
Investment Income	178,000	3,000	143,000	11,000		335,000
Facility Fees collected					645,000	645,000
Vehicle sales proceeds				60,000		60,000
From other Fund:						
GF to Capital Reserves			0			0
GF to Capital Reserve, Vehicles				484,000		484,000
DL billing surcharge for 2006 COPs DS	100,000					100,000
FF portion of 2006 COPs to GF for DS	359,000					359,000
Uses	23,059,000	-	2,850,000	602,000	359,000	26,870,000
Operating expenses	13,665,000					13,665,000
Interdept Rent	663,000					663,000
<i>subtotal</i>	<u>14,328,000</u>					<u>14,328,000</u>
To other Fund:						
GF to Capital Reserves	0					0
GF to Capital Reserve, Vehicles	484,000					484,000
FF portion of 2006 COPs					359,000	359,000
Debt Service	1,984,000					1,984,000
Capital Expenditures	6,263,000		2,850,000	602,000	0	9,715,000
Vehicle Reserve, Rental Expense				0		0
Sources less Uses Budget NET	\$ 10,000	\$ 3,000	\$ (2,707,000)	\$ (47,000)	\$ 286,000	\$ (2,455,000)
Beginning Fund Balance, Budgeted	\$ 7,100,000	\$ 125,000	\$ 5,700,000	\$ 475,000	\$ 1,800,000	\$ 15,200,000
Ending Fund Balance, Budgeted	\$ 7,110,000	\$ 128,000	\$ 2,993,000	\$ 428,000	\$ 2,086,000	\$ 12,745,000
<i>variance to Goal \$</i>	<i>(54,000)</i>		<i>(5,416,000)</i>			<i>(4,080,000)</i>
<i>variance to Goal %</i>	<i>-1%</i>		<i>-61%</i>			<i>-24%</i>

Truckee Donner Public Utility District
WATER Utility by Fund
2027 Budget (year 2) PH 11/5/2025

	Operating General Fund	Deferred Liability Fund	Capital Reserves Fund	Vehicles Reserve Fund	Facility Fees Fund	GF and Designated Funds, Combined
Sources	24,617,000	3,000	75,000	342,000	670,000	25,707,000
Operating Revenue, Rates	23,637,000					23,637,000
Operating Revenue, Other	345,000					345,000
<i>subtotal</i>	<u>23,982,000</u>					<u>23,982,000</u>
Investment Income	178,000	3,000	75,000	15,000		271,000
Facility Fees collected					670,000	670,000
Vehicle sales proceeds				0		0
From other Fund:						
GF to Capital Reserves			0			0
GF to Capital Reserve, Vehicles				327,000		327,000
DL billing surcharge for 2006 COPs DS	97,000					97,000
FF portion of 2006 COPs to GF for DS	360,000					360,000
Uses	24,259,000	-	1,400,000	-	979,000	26,638,000
Operating expenses	14,336,500					14,336,500
Interdept Rent	688,500					688,500
<i>subtotal</i>	<u>15,025,000</u>					<u>15,025,000</u>
To other Fund:						
GF to Capital Reserves	0					0
GF to Capital Reserve, Vehicles	327,000					327,000
FF portion of 2006 COPs					360,000	360,000
Debt Service	1,987,000					1,987,000
Capital Expenditures	6,920,000		1,400,000	0	619,000	8,939,000
Vehicle Reserve, Rental Expense				0		0
Sources less Uses Budget NET	\$ 358,000	\$ 3,000	\$ (1,325,000)	\$ 342,000	\$ (309,000)	\$ (931,000)
Beginning Fund Balance, Budgeted	\$ 7,110,000	\$ 128,000	\$ 2,993,000	\$ 428,000	\$ 2,086,000	\$ 12,745,000
Ending Fund Balance, Budgeted	\$ 7,468,000	\$ 131,000	\$ 1,668,000	\$ 770,000	\$ 1,777,000	\$ 11,814,000
<i>variance to Goal \$</i>	304,000		(6,399,000)			(5,011,000)
<i>variance to Goal %</i>	4%		-72%			-30%

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
ELECTRIC OPERATIONS REVENUE STATEMENT

OPERATING REVNUe and OTHER INFLOWS	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Residential Sales	\$ 23,297,100	\$ 20,485,098	\$ 24,696,000	\$ 1,398,900	6%	\$ 26,216,200	\$ 1,520,200	6%
Commercial Sales	16,931,500	15,693,592	17,988,700	1,057,200	6%	19,096,200	1,107,500	6%
Interdepartmental Sales	1,769,000	1,492,169	1,745,300	(23,700)	-1%	1,832,600	87,300	5%
<i>subtotal, Rates Revenue</i>	<u>41,997,600</u>	<u>37,670,860</u>	<u>44,430,000</u>	<u>2,432,400</u>	<u>6%</u>	<u>47,145,000</u>	<u>2,715,000</u>	<u>6%</u>
Miscellaneous Operating Revenue	160,900	244,291	182,000	21,100	13%	184,000	2,000	1%
Standby Revenue	15,000	16,039	15,000	0	0%	15,000	0	0%
Pole Replacements and Contacts	420,000	454,313	450,000	30,000	7%	467,500	17,500	4%
Interdepartmental Rent	607,500	596,625	663,000	55,500	9%	688,500	25,500	4%
<i>subtotal, Other Revenue</i>	<u>1,203,400</u>	<u>1,311,268</u>	<u>1,310,000</u>	<u>106,600</u>	<u>9%</u>	<u>1,355,000</u>	<u>45,000</u>	<u>3%</u>
TOTAL OPERATING REVENUE	<u>43,201,000</u>	<u>38,982,128</u>	<u>45,740,000</u>	<u>2,539,000</u>	<u>6%</u>	<u>48,500,000</u>	<u>2,760,000</u>	<u>6%</u>
Interest Income (General Fund Only)	225,000	279,285	225,000	0	0%	239,000	14,000	6%
Transfer in from Vehicle Reserve Fund-Capex	1,369,500	(208,025)	755,000	(614,500)	-45%	1,838,000	1,083,000	143%
Transfer in from Vehicle Reserve Fund-Expense			197,000			205,000		
Transfer in from Capital Reserve Fund	7,200,000	0	6,100,000	(1,100,000)	-15%	0	(6,100,000)	-100%
Transfer in from Facility Fees Fund	500,000	0	0	(500,000)	-100%	0	0 -	
Transfer in from LCFS Fund	0	0	113,000	113,000	-	35,000	(78,000)	-69%
Transfer in from Rate Reserve	0	0	0	0	-	0	0 -	
Transfer in from AB32 Reserve Fund	450,000	450,000	450,000	0	0%	400,000	(50,000)	-11%
TOTAL ELECTRIC REVENUE & OTHER \$ IN	<u>\$ 52,945,500</u>	<u>\$ 39,503,388</u>	<u>\$ 53,580,000</u>	<u>\$ 634,500</u>	<u>1%</u>	<u>\$ 51,217,000</u>	<u>\$ (2,363,000)</u>	<u>-4%</u>

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
SUMMARY OF ELECTRIC REVENUES AND EXPENSES

	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
ELECTRIC REVENUES & OTHER INFLOWS	\$52,945,500	\$39,503,388	\$53,580,000	\$634,500	1%	\$51,217,000	(\$2,363,000)	-4%
ELECTRIC OPERATING EXPENSES								
Board of Directors	353,667	167,570	369,000	15,333	4%	366,600	(2,400)	-1%
General Management	1,925,824	1,763,840	1,983,999	58,175	3%	2,097,197	113,198	6%
Administrative Services	1,624,192	1,693,916	1,833,352	209,160	13%	1,937,673	104,321	6%
Conservation	1,068,733	865,910	1,393,550	324,817	30%	1,398,939	5,389	0%
Electric Operations	8,951,943	8,429,706	10,504,616	1,552,673	17%	10,993,928	489,312	5%
Information Technology (IT)	1,928,360	1,994,692	1,911,247	(17,113)	-1%	1,962,859	51,612	3%
Purchased Power	15,450,000	12,982,373	14,412,000	(1,038,000)	-7%	14,969,000	557,000	4%
Building Maintenance (cost is 100% distributed)	866,381	861,103	862,236	(4,145)	0%	904,804	42,568	5%
TOTAL OPERATING EXPENSES	\$32,169,100	\$28,759,111	\$33,270,000	\$1,100,900	3%	\$34,631,000	\$1,361,000	4%
<i>Operating Expenses (excluding Purch.Power)</i>	<i>16,719,100</i>	<i>15,776,738</i>	<i>18,858,000</i>	<i>2,138,900</i>	<i>13%</i>	<i>19,662,000</i>	<i>804,000</i>	<i>4.3%</i>
Debt Service	432,000	425,556	429,000	(3,000)	-1%	431,000	2,000	0%
Transfer to Rate Reserve (standard)	164,000	164,000	0	(164,000)	-100%	96,000	96,000	-
Transfer to Rate Reserve (replenishment)	376,000	376,000	151,000	(225,000)	-60%	0	(151,000)	-100%
Transfer to Electric Vehicle Reserve	925,000	925,000	844,000	(81,000)	-9%	925,000	81,000	10%
Transfer to Electric Capital Fund	2,000,000	2,000,000	0	(2,000,000)	-100%	700,000	700,000	0%
TOTAL EXPENSES & TRANSFERS	36,066,100	32,649,667	34,694,000	(1,372,100)	-4%	36,783,000	2,089,000	6%
NET AVAILABLE FOR CAPITAL	\$16,879,400	\$6,853,721	\$18,886,000	\$2,006,600	12%	\$14,434,000	(\$4,452,000)	-24%
Capital Expenditures	(22,501,100)	(7,593,471)	(18,320,000)	4,181,100	-19%	(14,244,000)	4,076,000	-22%
Bond Debt Proceeds utilized	6,500,000	-	-	(6,500,000)	-100%	-	0	-
Net Change in General Fund, Electric	\$ 878,300	\$ (739,750)	\$ 566,000	(312,300)	-36%	\$ 190,000	(376,000)	-66%

comments:

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)

Electric Utility - Operating Expenses - by Type



\$ in thousands

Budget Year	FY25	change	FY26	change	FY27	
Gross Wages (Recommended Labor)	\$ 7,789	15.6%	\$ 9,004	2.9%	\$ 9,269	excludes BoD \$24k
less to WorkOrders/Capital labor	(1,562)	27.9%	(1,999)	-1.0%	(1,980)	
less to Labor Overhead, non-productive labor	(1,096)	16.5%	(1,277)	3.4%	(1,321)	vacation/sick/admin/hol.
plus board of directors compensation	12	0.0%	12	0.0%	12	50%E/50%W, \$24k TL (cc1)
Net Operating Expense Labor (wages)	5,142	11.6%	5,740	4.2%	5,981	
Overheads charged to Operating Expense	5,587	8.1%	6,038	5.7%	6,383	Construction OH n/a for Op Exp
Labor Overhead	4,793	8.5%	5,201	5.9%	5,506	
Transporation Overhead	592	7.0%	633	4.1%	659	
Administrative Overhead	202	1.1%	204	6.4%	217	
Purchased Power(E) / Power Costs (W)	15,450	-6.7%	14,412	3.9%	14,969	
Transfers In (Out), net	(629)	12.1%	(705)	5.8%	(747)	Const and Admin OH, primarily
Building Rent	-	-	-	-	-	n/a for Electric
Vendor Expenses	6,619	17.6%	7,785	3.3%	8,045	
a. Strategic Initiatives	120	0.0%	120	0.0%	120	electric cost portion (cc1)
b. Wildfire Mitigation, veg.mgmt.contractor	2,060	3.0%	2,122	4.0%	2,207	Veg Mgmt Contractor (cc6)
c. Conservation	621	60.4%	996	-1.9%	978	(cc4)
d. 100 Year Anniversary	-	-	15	51.0%	23	50%E/50%W (cc2.921.657)
e. FERC/Regulatory Consulting/Legal	-	-	100	0.0%	100	
f. Vendor expenses, all other	3,818	16.1%	4,431	4.2%	4,618	
	-	-	-	-	-	
Total Operating Expenses	\$ 32,169	3.4%	\$ 33,270	4.1%	\$ 34,631	
	<i>check</i>		\$ 0		\$ 0	

(L) primarily Paid Time Off aka Non-Productive wages for Holiday, Vacation, and Sick

(LO) Labor Overhead primary components are non-productive wages, pension costs, and health insurance costs.

- a. vendor cost estimates in budget for moving forward on Strategic Initiatives of the District
- b. vendor cost budget, excludes Labor and Labor Overhead performing WDS efforts
- c. vendor cost budget, increased to reflect electric revenue portion related to Conservation regulatory charges

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
ELECTRIC EXPENDITURE DETAIL

<i>BOARD OF DIRECTORS</i>	<i>BUDGET FY25</i>	<i>PRIOR 12 MOS ENDING 7.2025</i>	<i>BUDGET FY26</i>	<i>\$ BUDGET CHANGE</i>	<i>% BUDGET CHANGE</i>	<i>BUDGET FY27</i>	<i>\$ BUDGET CHANGE</i>	<i>% BUDGET CHANGE</i>
<i>Outside Services Employed</i>	<i>\$160,900</i>	<i>\$15,370</i>	<i>\$160,000</i>	<i>(\$900)</i>	<i>-1%</i>	<i>\$161,500</i>	<i>\$1,500</i>	<i>1%</i>
<small>This account is utilized to reflect costs associated with the District's general counsel attendance at board meetings and his performance of research on legal issues presented at the board level.</small>								
<i>Miscellaneous General Expenses</i>	<i>192,767</i>	<i>152,200</i>	<i>209,000</i>	<i>16,233</i>	<i>8%</i>	<i>205,100</i>	<i>(3,900)</i>	<i>-2%</i>
<small>This account covers compensation and benefits paid to directors, election, annual employee recognition dinner, training and conferences attended by directors, minor office supplies and equipment.</small>								
<i>TOTAL</i>	<i>\$353,667</i>	<i>\$167,570</i>	<i>\$369,000</i>	<i>\$15,333</i>	<i>4%</i>	<i>\$366,600</i>	<i>(\$2,400)</i>	<i>-1%</i>

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
ELECTRIC EXPENDITURE DETAIL

GENERAL MANAGEMENT	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Public Information This account includes the activities of the PIO plus the website and newsletter.	\$151,845	\$164,651	\$251,396	\$99,551	66%	\$263,510	\$12,114	5%
Administrative & General - Salaries This account is used to charge general administrative staff time other than safety and board related activities.	746,922	732,202	688,030	(58,892)	-8%	745,298	57,268	8%
Legislature & Regulations This account is for legislation and regulation tracking labor.	175,284	206,925	159,782	(15,502)	-9%	169,591	9,809	6%
Office Supplies & Expenses This account is used to cover cell phone use, computer expenses, dues & memberships including LAFCO and NCPA, industry meetings, office supplies, postage, training, assessment, personnel expenses and safety .	105,055	89,018	120,500	15,445	15%	132,508	12,008	10%
Outside Services Employed This account is used to charge the costs of general counsel to review contracts and agreements, property issues, insurance claims, bid issues, capital contract issues and union matters.	204,660	113,502	154,500	(50,160)	-25%	174,580	20,080	13%
Injuries & Damages This account includes labor for department safety meetings and training and the organization's wellness program, and addition of Safety and Risk Coordinator postion FTE starting in Budget 2022 (split 50%E/50%W).	424,148	394,014	483,741	59,593	14%	480,618	(3,123)	-1%
General Advertising Expenses This account is used for the cost of publishing ordinances, surplus material, and other legal ad requirements.	117,910	63,528	126,050	8,140	7%	131,092	5,042	4%
Misc General Expenses This account is used to perform board related activities such as preparing meeting minutes, resolutions and ordinances; it is also charged with dues and memberships in electric utility organizations.	0	0	0	0 -		0	0 -	
TOTAL	\$1,925,824	\$1,763,840 (\$161,984) -8%	\$1,983,999	\$58,175	3%	\$2,097,197	\$113,198	6%

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
ELECTRIC EXPENDITURE DETAIL

ADMINISTRATIVE SERVICES	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Meters/Services Operations Expenses	\$0	\$217	\$0	\$0 -		\$0	\$0 -	
This account is used by the meter readers to charge their time to perform meter connects, disconnects and service transfers.								
Customer Installation Expense	0	0	0	0 -		0	0 -	
This account includes charges for GO165 inspections for the electric department as well as investigations of energy diversion.								
Customer Account Operations Expense-Salaries	179,057	195,173	198,301	19,244	11%	206,848	8,547	4%
This account includes the management staff supervision of the customer service and billing functions.								
Meter Reading Expense	9,270	0	0	(9,270)	-100%	0	0 -	
This account is used to charge meter reading expenses which includes meter reader labor, overheads, and the hardware and software that supports the meter readers; it also includes their clothing allowance, uniform expenses, vehicle expenses and training.								
Customer Records & Collections Expense	622,869	617,909	647,438	24,569	4%	690,669	43,231	7%
This account includes the major expenses involved in serving our customers. Included are answering and directing phone calls, answering customer questions, customer account setup expenses, taking and processing customer payments, creating connect, disconnect and transfer paperwork for the crews, creating and reviewing bills, expenses related to the printing and mailing of the bills, account collection expense, billing software and hardware support, standby billing expenses, billing equipment maintenance expenses, printed billing and collection forms, billing postage and customer service staff training.								
Customer Records & Collections - Meter Readers	13,222	1,824	0	(13,222)	-100%	0	0 -	
This account includes the meter readers labor and overheads to deliver 48 hour notices and perform disconnect and reconnects relating to non-payment of utility bills.								
Provision for Bad Debts	12,275	6,066	10,500	(1,775)	-14%	10,920	420	4%
This account represents the amount of uncollectable bills for the year.								
Administrative & Operations General-Salaries	393,686	472,723	454,019	60,333	15%	484,203	30,184	7%
This account includes most of the labor for the administration department except meter reading and customer account related expenses. It includes preparation of the budget and financial statements, accounts payable and payroll, construction accounting, cash management activities and processing the daily mail.								
Office Supplies & Expenses	99,140	107,052	102,250	3,110	3%	106,340	4,090	4%
This account includes bank charges, answering service charges, phone charges, computer and network operating expenses, software maintenance and support for the accounting system, printed forms and material, office equipment leases and equipment maintenance expenses.								
Outside Services Employed	42,767	47,117	48,500	\$5,733	13%	47,783	(\$717)	-1%
This account includes any professional services hired from the outside such as audit or accounting services, trust services for our certificates of participation and community facilities districts and arbitrage calculation services for the same.								
Insurance	220,195	233,987	355,000	134,805	61%	372,500	17,500	5%
This account Includes annual insurance premiums for property, liability, umbrella liability, directors & officers liability, difference in conditions, boiler & machinery coverage insurance.								
Injuries & Damages (Safety)	31,710	11,849	17,344	(14,366)	-45%	18,410	1,066	6%
This account Includes costs for safety training, Department of Transportation Drug and Alcohol training, worker's compensation expenses for employees who have been injured and safety related equipment.								
TOTAL	\$1,624,191	\$1,693,916	\$1,833,352	\$209,161	13%	\$1,937,673	\$104,321	6%
		\$69,725						4%

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
ELECTRIC EXPENDITURE DETAIL

CONSERVATION	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
<i>PBC - Residential</i>	\$277,285	\$309,606	\$341,826	\$64,541	23%	\$358,271	\$16,445	5%
<i>PBC - Commercial</i>	240,401	95,121	228,660	(11,741)	-5%	243,614	14,954	7%
<i>PBC - Education & Outreach</i>	41,326	5,920	37,574	(3,752)	-9%	40,493	2,919	8%
<i>PBC - Income Qualified</i>	52,429	85,282	105,416	52,987	101%	109,565	4,149	4%
<i>PBC - Research & Development</i>	140,366	98,970	264,699	124,333	89%	299,666	34,967	13%
<i>PBC - Renewables</i>	165,000	165,000	270,000	105,000	64%	279,000	9,000	3%
<i>PB: SB1-CA Solar Initiative</i>	0	0	0	0 -		0	0 -	
<i>LCFS: Residential</i>	37,272	35,207	0	(37,272)	-100%	0	0 -	
<i>LCFS: Commercial</i>	33,003	12,158	0	(33,003)	-100%	0	0 -	
<i>LCFS: Income Qualified</i>	30,179	3,213	113,130	82,951	275%	34,697	(78,433)	-69%
<i>Public Benefits - Research & Development</i>	0	0	0	0 -		0	0 -	
<i>ADMIN and Ops General (Payroll)</i>	26,577	38,246	7,878	(18,699)	-70%	8,261	383	5%
<i>Office Supplies & Expenses</i> This account includes office supplies, dues, memberships and meeting and training expenses.	22,155	13,787	21,510	(645)	-3%	22,372	862	4%
<i>Injuries & Damages (Safety)</i> Safety meetings	2,740	3,400	2,857	117	4%	3,000	143	5%
930.1		0						
TOTAL	\$1,068,733	\$865,910	\$1,393,550	\$324,817	30%	\$1,398,939	\$5,389	0%
		(\$202,823)			-19%			

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
ELECTRIC EXPENDITURE DETAIL

ELECTRIC OPERATIONS	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Operations/PM Sup & Engineering	\$1,238,327	\$1,375,139	\$2,078,506	\$840,179	68%	\$2,202,225	\$123,719	6%
This account is utilized by the electric superintendent and electric engineer for supervision, engineering and management of District electric operations and electric projects. It also includes design and engineering labor of District electric projects.								
Substation Operations/PM	480,107	209,167	3,870,505	3,390,398	706%	3,984,097	113,592	3%
This account Includes all work done on, and within, substations including snow removal, maintenance, repairs and associated materials and employee training.								
Distribution Operations/PM	3,448,266	4,097,006	3,858,000	409,734	12%	4,012,440	154,440	4%
This account Includes all maintenance work such as mandated programs (including wildfire mitigation), pole testing, tree trimming, pole clearing, small tools and employee training.								
Meter Operations/PM	267,013	171,664	0	(267,013)	-100%	0	0 -	
This account includes connecting and disconnecting meters, checking the operation of demand meters, meter audits where we verify the wiring and accuracy of commercial meter installations, rebuilding of old commercial meter installations and training of meter technicians.								
Customer Installation Operations/PM	143,154	0	0	(143,154)	-100%	0	0 -	
This account primarily includes the inspection of new residential services including checks of wiring code compliance. It is also used to do field investigations of customer high bill complaints, voltage irregularities and energy diversion.								
Misc General Operations/PM	846,956	833,785	0	(846,956)	-100%	0	0 -	
This account includes testing of transformer oil to determine PCB content, GIS mapping of the electric system, SCADA repairs and maintenance, cell phones and pagers. It also includes computer hardware and software maintenance, clothing allowance, DMV physicals, meals, uniforms, land fill charges, meeting expenses, advertising, new employee testing, employee development and training, and Underground Service Alert marking of utilities.								
Maintenance of Distribution Lines	1,651,477	1,080,246	0	(1,651,477)	-100%	0	0 -	
This account primarily includes labor and material material for recloser repair, distribution line repair, damage tree clearing, standby labor and storm damage repair.								
Professional Services	376,980	245,167	0	(376,980)	-100%	0	0 -	
This account includes payments to Energy Source and Power Supply consultants. It also includes UAMPS expenditures.								
Injuries & Damages (Safety)	334,458	283,940	0	(334,458)	-100%	0	0 -	
This account Includes labor for safety meetings, safety equipment and safety meeting/training expenses.								
Regulatory Commission Expense	165,205	133,594	697,605	532,400	322%	795,166	97,561	14%
This account includes staff labor and legal fees for any FERC activity.								
TOTAL	\$8,951,943	\$8,429,706	\$10,504,616	\$1,552,673	17%	\$10,993,928	\$489,312	5%
		(\$522,237)						-6%

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
ELECTRIC EXPENDITURE DETAIL

INFORMATION TECHNOLOGY (IT)	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Engineering & SCADA Operations Management and Engineering support.	\$213,674	\$263,661	\$274,550	\$60,876	28%	\$287,281	\$12,731	5%
GIS/Engineering Operations supports engineering and SCADA.	308,833	211,086	274,074	(34,759)	-11%	222,396	(51,678)	-19%
Meter Reading supports meter technology and AMI.	157,789	142,257	158,862	1,073	1%	165,904	7,042	4%
Customer Records supports Customer Information and Customers.	203,385	198,890	194,066	(9,319)	-5%	202,570	8,504	4%
Administrative & General IT Ops infrastructure that supports data transport, storage and	957,580	1,082,453	922,585	(34,995)	-4%	993,759	71,174	8%
Office Supplies & Expenses meeting and training expenses.	38,563	34,328	37,440	(1,123)	-3%	38,938	1,498	4%
Outside Services Employed This account is for outside professional services contracted to maintain hardware, software and data.	25,750	31,617	25,000	(750)	-3%	26,000	1,000	4%
Safety This account includes department labor for safety meetings, safety equipment and training expenses.	22,786	30,400	24,670	1,884	8%	26,011	1,341	5%
TOTAL	\$1,928,360	\$1,994,692	\$1,911,247	(\$17,113)	-1%	\$1,962,859	\$51,612	3%
		\$66,332 3%						

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
WATER OPERATIONS REVENUE STATEMENT

OPERATING REVNUe and OTHER INFLOWS	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Residential Sales	\$ 17,930,200	\$ 17,581,271	\$ 19,507,600	\$ 1,577,400	9%	\$ 20,879,400	\$ 1,371,800	7%
Commercial Sales	2,269,400	2,315,633	2,576,400	307,000	14%	2,757,600	181,200	7%
<i>subtotal, Rates Revenue</i>	<u>20,199,600</u>	<u>19,896,904</u>	<u>22,084,000</u>	<u>1,884,400</u>	<u>9%</u>	<u>23,637,000</u>	<u>1,553,000</u>	<u>7%</u>
Misc. Operating Revenue	188,000	279,269	198,400	10,400	6%	199,000	600	0%
Miscellaneous Rents	66,200	0	54,500	(11,700)	-18%	54,800	300	1%
Standby Revenue	91,200	99,441	95,100	3,900	4%	91,200	(3,900)	-4%
<i>subtotal, Other Revenue</i>	<u>345,400</u>	<u>378,710</u>	<u>348,000</u>	<u>2,600</u>	<u>1%</u>	<u>345,000</u>	<u>(3,000)</u>	<u>-1%</u>
TOTAL OPERATING REVENUE	<u>20,545,000</u>	<u>20,275,614</u>	<u>22,432,000</u>	<u>1,887,000</u>	<u>9%</u>	<u>23,982,000</u>	<u>1,550,000</u>	<u>7%</u>
Interest Income (General Fund only)	198,991	324,396	178,000	(20,991)	-11%	178,000	0	0%
Transfer in from Facilities Fees - for Debt 2006 COP	360,884	360,884	359,000	(1,884)	-1%	360,000	1,000	0%
Transfer in from Facilities Fees - for capital projects	1,259,000	624,235	0	(1,259,000)	100%	619,000	619,000	-
Tnfx In DLAD billing surcharge - 2006 COPs (not in OpRev)	97,925	98,504	100,000	2,075	2%	97,000	(3,000)	-3%
Transfer in from Capital Reserve Fund	1,400,000	0	2,850,000	1,450,000	104%	1,400,000	(1,450,000)	-51%
Transfer in from Vehicle Reserve Fund	392,600	270,000	602,000	209,400	53%	0	(602,000)	100%
TOTAL WATER REVENUE & OTHER \$ IN	<u>\$ 24,254,400</u>	<u>\$ 21,953,633</u>	<u>\$ 26,521,000</u>	<u>\$ 2,266,600</u>	<u>9%</u>	<u>\$ 26,636,000</u>	<u>\$ 115,000</u>	<u>0%</u>

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
SUMMARY OF WATER REVENUES AND EXPENSES

	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
WATER REVENUES & OTHER INFLOWS	\$24,254,400	\$21,953,633	\$26,521,000	\$2,266,600	9%	\$26,636,000	\$115,000	0%
WATER OPERATING EXPENSES								
Board of Directors	273,673	164,661	289,000	15,327	6%	286,600	(2,400)	-1%
General Management	1,761,443	1,447,320	1,820,615	59,172	3%	1,926,738	106,123	6%
Administrative Services	1,795,666	1,780,398	2,037,098	241,432	13%	2,152,218	115,120	6%
Conservation	152,974	63,013	150,648	(2,326)	-2%	173,009	22,361	15%
Water Operations	8,059,896	8,116,008	8,295,774	235,878	3%	8,661,563	365,789	4%
Information Technology (IT)	1,072,248	1,167,802	1,071,865	(383)	0%	1,136,372	64,507	6%
Interdepartmental Rent (Appendix I)	607,500	596,625	663,000	55,500	9%	688,500	25,500	4%
TOTAL OPERATING EXPENSES	\$13,723,400	\$13,335,827	\$14,328,000	\$604,600	4%	\$15,025,000	\$697,000	5%
Debt Service (Appendix IX)	1,990,600	3,215,064	1,984,000	(6,600)	0%	1,987,000	3,000	0%
Transfer to Vehicle Reserve Fund	327,000	279,950	484,000	157,000	48%	327,000	(157,000)	-32%
Transfer to Capital Reserve	250,000	1,015,747	0	(250,000)	-100%	0	0	-
TOTAL EXPENSES & TRANSFERS	\$16,291,000	\$17,846,588	\$16,796,000	\$505,000	3%	\$17,339,000	543,000	3%
NET AVAILABLE FOR CAPITAL	\$7,963,400	\$4,107,045	\$9,725,000	\$1,761,600	22%	\$9,297,000	(\$428,000)	-4%
Capital Expenditures	(8,064,700)	(5,972,524)	(9,715,000)	(1,650,300)	20%	(8,939,000)	776,000	-8%
Bond Debt Proceeds Utilized	-	-	-	0	-	-	0	-
Net Change in General Fund, Water	\$ (101,300)	\$ (1,865,479)	\$ 10,000	111,300	-110%	\$ 358,000	348,000	3480%

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)

Water Utility - Operating Expenses - by Type

\$ in thousands



Budget Year	FY25	change	FY26	change	FY27	
Gross Wages (Recommended Labor)	\$ 5,001	7.6%	\$ 5,380	6.3%	\$ 5,718	excludes BoD \$24k
less to WorkOrders/Capital labor	(164)	-1.6%	(162)	46.7%	(237)	
less to Labor Overhead, non-productive labor	(660)	15.6%	(763)	6.8%	(815)	vacation/sick/admin/hol.
plus board of directors compensation	12	0.0%	12	0.0%	12	50%E/50%W, \$24k TL (cc1)
Net Operating Expense Labor (wages)	4,189	6.6%	4,467	4.7%	4,678	
Overheads charged to Operating Expense	4,517	9.3%	4,938	6.1%	5,239	Construction OH n/a for Op Exp
Labor Overhead	3,691	9.6%	4,044	6.4%	4,303	
Transporation Overhead	672	9.5%	736	4.1%	766	
Administrative Overhead	154	3.2%	158	7.0%	170	
Purchased Power(E) / Power Supply(W)	1,909	-3.4%	1,845	5.0%	1,938	electricity costs primarily (VE)
Transfers In (Out), net	(1,722)	4.2%	(1,794)	4.1%	(1,868)	Fleet Alloc primarily
Building Rent	608	9.1%	663	3.8%	689	paid to electric utility
Vendor Expenses (VE)	4,224	-0.4%	4,209	3.4%	4,350	
a. Strategic Initiatives	40	0.0%	40	0.0%	40	water cost portion (cc1)
b.	-	-	-	-	-	
c.	-	-	-	-	-	
d. 100 Year Anniversary	-	-	15	51.0%	23	50%E/50%W (cc2.921.657)
e. Vendor expenses, all other	4,184	-0.7%	4,154	3.2%	4,288	
Total Operating Expenses	\$ 13,723	4.4%	\$ 14,328	4.9%	\$ 15,025	
	<i>check</i>	\$ 0	\$ 0		\$ 0	

(L) primarily Paid Time Off aka Non-Productive wages for Holiday, Vacation, and Sick

(LO) Labor Overhead primary components are non-productive wages, pension costs, and health insurance costs.

- a. vendor cost estimates in budget for moving forward on Strategic Initiatives of the District
- b.
- c.

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
WATER EXPENDITURE DETAIL

BOARD OF DIRECTORS	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Outside Services Employed	\$80,900	\$12,805	\$80,000	(\$900)	-1%	\$81,500	\$1,500	2%
This account is utilized to reflect costs associated with the District's general counsel attendance at Board meetings and his performance of research on legal issues presented at the Board level.								
Miscellaneous General Expenses	192,773	151,855	209,000	16,227	8%	205,100	(\$3,900)	-2%
This account covers compensation and benefits paid to Directors, election, annual employee recognition dinner, training and conferences attended by Directors, minor office supplies and equipment.								
TOTAL	\$273,673	\$164,661	\$289,000	\$15,327	6%	\$286,600	(\$2,400)	-1%

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
WATER EXPENDITURE DETAIL

GENERAL MANAGEMENT	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Public Information	\$151,842	\$119,487	\$203,657	\$51,815	34%	\$213,471	\$9,814	5%
This account includes the activities of the PIO plus the website and newsletter.								
Administrative & General - Salaries	746,916	593,726	688,018	(58,898)	-8%	745,291	57,273	8%
This account is used to charge general administrative staff time other than safety and board related activities.								
Legislature & Regulations	86,231	77,658	107,104	20,873	24%	114,613	7,509	7%
This account is for legislation and regulation tracking labor.								
Office Supplies & Expenses	105,050	92,112	120,500	15,450	15%	132,507	12,007	10%
This account is used to cover cell phone use, computer expenses, dues & memberships including LAFCO, industry meetings, office supplies, postage, training, assessment, personnel expenses and safety .								
Outside Services Employed	167,580	139,331	148,500	(19,080)	-11%	168,340	19,840	13%
This account is used to charge the costs of general counsel to review contracts and agreements, property issues, insurance claims, bid issues, capital contract issues and union matters.								
Injuries & Damages (Safety)	424,179	388,541	483,736	59,557	14%	480,652	(3,084)	-1%
This account includes labor for department safety meetings and training and the organization's wellness program, and addition of Safety and Risk Coordinator position FTE starting in Budget 2022 (split 50%E/50%W).								
General Advertising Expenses	79,645	36,465	69,100	(10,545)	-13%	71,864	2,764	4%
This account is used for the cost of publishing ordinances, surplus material, and other legal ad requirements.								
Misc General Expenses	0	0	0	0 -		0	0 -	
Used to perform board related activities such as preparing meeting minutes, resolutions and ordinances; it is also charged with dues and memberships in electric utility industry organizations.								
TOTAL	\$1,761,443	\$1,447,320	\$1,820,615	\$59,172	3%	\$1,926,738	\$106,123	6%
		(\$314,123)						-18%

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
WATER EXPENDITURE DETAIL

ADMINISTRATIVE SERVICES	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Meters/Services Operations Expenses	\$0	\$0	\$0	\$0	-	\$0	\$0	-
This account is used by the meter readers to charge their time to perform meter connects, disconnects and service transfers. It is also used for investigating customer high bill complaints.								
Customer Account Operations Expense-Salaries	179,053	195,079	198,296	19,243	11%	206,844	8,548	4%
This account includes the management staff supervision of the customer service and billing functions.								
Meter Reading Expense	1,133	0	0	(1,133)	-100%	0	0	-
This account is used to charge meter reading expenses which includes meter reader labor, overheads, and the hardware and software that supports the meter readers; it also includes their clothing allowance, uniform expenses, vehicle expenses and training.								
Customer Records & Collections Expense	622,857	611,687	647,428	24,571	4%	690,660	43,232	7%
This account includes the major expenses involved in serving our customers. Included are answering and directing phone calls, answering customer questions, customer account setup expenses, taking and processing customer payments, creating connect, disconnect and transfer paperwork for the crews, creating and reviewing bills, expenses related to the printing and mailing of the bills, account collection expense, billing software and hardware support, standby billing expenses, billing equipment maintenance expenses, printed billing and collection forms, billing postage and customer service staff training.								
Provision for Bad Debts	7,725	4,048	4,500	(3,225)	-42%	4,680	180	4%
This account represents the amount of uncollectable bills for the year.								
Administrative & Operations General-Salaries	593,672	576,040	663,781	70,109	12%	704,284	40,503	6%
This account includes most of the labor for the administration department except meter reading and customer account related expenses. It includes preparation of the budget and financial statements, accounts payable and payroll, construction accounting, cash management activities, processing the daily mail.								
Office Supplies & Expenses	90,482	97,889	93,250	2,768	3%	96,980	3,730	4%
This account includes bank charges, answering service charges, phone charges, computer and network operating expenses, software maintenance and support for the accounting system, printed forms and material, office equipment leases and equipment maintenance expenses.								
Outside Services Employed	42,661	40,318	50,500	\$7,839	18%	49,862	(638)	-1%
This account includes any professional services hired from the outside such as audit or accounting services, trust services for our certificates of participation and community facilities districts and arbitrage calculation services for the same.								
Insurance	226,375	243,961	362,000	135,625	60%	380,500	18,500	5%
This account Includes annual insurance premiums for property, liability, umbrella liability, directors & officers liability, difference in conditions, boiler & machinery coverage insurance.								
Injuries & Damages (Safety)	31,708	11,378	17,343	(14,365)	-45%	18,408	1,065	6%
This account Includes costs for safety training, Department of Transportation Drug and Alcohol training, worker's compensation expenses for employees who have been injured and safety related equipment.								
TOTAL	\$1,795,666	\$1,780,398	\$2,037,098	\$241,432	13%	\$2,152,218	\$115,120	6%
		(\$15,268)			-1%			

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
WATER EXPENDITURE DETAIL

CONSERVATION	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
PB Water Conservation - Residential This account includes water conservation & efficiency	\$90,934	\$45,017	\$97,794	6,860	8%	\$124,367	26,573	27%
PB Water Conservation - Commercial This account includes water conservation & efficiency	\$46,442	\$7,616	\$36,066	(10,376)	-22%	\$32,030	(4,036)	-11%
PB Water Conservation - Education & Outreach This account includes water conservation & efficiency	\$7,416	\$734	\$3,680	(3,736)	-50%	\$2,814	(866)	-24%
Admin & General Salaries This account includes the administrative salaries to perform	2,954	8,376	10,396	7,442	252%	10,982	586	6%
Office Supplies & Expenses This account includes office supplies, dues, memberships and	0	0	2,390	2,390	-	2,484	94	4%
Injuries & Damages (Safety) Safety meetings	5,228	1,271	322	(4,906)	-94%	332	10	3%
TOTAL	\$152,974	\$63,013	\$150,648	(\$2,326)	-2%	\$173,009	\$22,361	15%
		(\$89,961)						
		-59%						

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)

WATER EXPENDITURE DETAIL

WATER OPERATIONS	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Operations Supervision & Engineering This account is utilized by the water manager, superintendent and engineer for supervision, engineering and management of District water system.	\$675,405	\$771,420	\$686,918	\$11,513	2%	\$726,626	\$39,708	6%
Facilities Operations (source of supply Ops) This account includes the operation of wells, pump stations, water treatment, water quality, DHS reports and fees and water quality reports. It also includes snow removal and related employee training.	\$1,799,877	\$2,472,748	\$1,914,806	\$114,929	6%	\$1,973,106	\$58,300	3%
Power Supply This account includes the cost of electrical power for the operation of the wells and pump stations.	\$1,954,542	\$1,636,716	\$1,858,439	(\$96,103)	-5%	\$1,951,679	\$93,240	5%
Distribution Operations/PM This account includes the labor and materials to operate the water distribution system.	\$2,321,358	\$2,112,574	\$2,454,188	\$132,830	6%	\$2,567,242	\$113,054	5%
Meters/Service Operation	\$475,809	\$396,899	\$502,090	\$26,281	6%	\$522,147	\$20,057	4%
Misc General Operations/PM This account includes a variety of items such as environmental compliance, GIS mapping of the water system, SCADA repairs and maintenance, cell phones, pagers, computer hardware and software, clothing allowance, DMV physicals, meals, uniforms, land fill charges, meeting expenses, advertising and testing for new employees, training, and Underground Service Alert marking of utilities and associated fees and costs.	\$712,809	\$591,038	\$753,810	\$41,001	6%	\$788,815	\$35,005	5%
Maintenance of Operations Sup & Engineering Used by water manager, superintendent and engineer for supervision, engineering and management of District water system.	0	0	0	0 -		0	0 -	
Maintenance of Sources This account includes the maintenance and repair of pumps, motors, electrical control equipment and building repair.	0	0	0	0 -		0	0 -	
Maintenance of Distribution Lines This account includes the maintenance and repair of distribution line leaks, broken fire hydrants, etc.	0	0	0	0 -		0	0 -	
Injuries & Damages This account includes labor for safety meetings, equipment and training expenses.	\$120,096	\$134,613	\$125,523	\$5,427	5%	\$131,948	\$6,425	5%
Maintenance of District Office Building (Div 1)	\$866,381	\$861,103	\$862,236	(\$4,145)	0%	\$904,804	\$42,568	5%
TOTAL	\$8,926,277	\$8,977,111	\$9,158,010	231,733	3%	\$9,566,367	\$408,357	4%
		\$50,834 1%						
Total, excluding Maintenance of D.O.B.	\$8,059,896	\$8,116,008	\$8,295,774	235,878	2.9%	\$8,661,563	365,789	4.4%
		\$56,112 1%						

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
WATER EXPENDITURE DETAIL

INFORMATION TECHNOLOGY (IT)	BUDGET FY25	PRIOR 12 MOS ENDING 7.2025	BUDGET FY26	\$ BUDGET CHANGE	% BUDGET CHANGE	BUDGET FY27	\$ BUDGET CHANGE	% BUDGET CHANGE
Engineering & SCADA Operations Management and Engineering support.	\$174,458	\$250,610	\$213,322	\$38,864	22%	\$223,464	\$10,142	5%
GIS/Engineering Operations supports engineering and SCADA.	121,673	79,154	106,677	(14,996)	-12%	111,430	4,753	4%
Meter Reading supports meter technology and AMI.	55,613	62,543	55,888	275	0%	58,352	2,464	4%
Customer Records supports Customer Information and Customers.	135,593	132,587	129,376	(6,217)	-5%	135,047	5,671	4%
Administrative & General IT Ops infrastructure that supports data transport, storage and	515,612	577,271	496,773	(18,839)	-4%	535,103	38,330	8%
Office Supplies & Expenses meeting and training expenses.	20,765	18,484	20,160	(605)	-3%	20,966	806	4%
Outside Services Employed This account is for outside professional services contracted to maintain hardware, software and data.	25,750	16,782	25,000	(750)	-3%	26,000	1,000	4%
Safety This account includes department labor for safety meetings, safety equipment and training expenses.	22,784	30,371	24,669	1,885	8%	26,010	1,341	5%
TOTAL	\$1,072,248	\$1,167,802	\$1,071,865	(\$383)	0%	\$1,136,372	\$64,507	6%
		\$95,554 9%						

**Truckee Donner Public Utility District
TDPUD Capital Budget 2026 & 2027 and Forecast 2028-2035 (11/5/2025 PH)
Capital Expenditures Summary**

ELECTRIC Division, by Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	10 YR TOTALS
Electric Department Expenditures:											
Facility Fees	0	0	0	0	0	0	0	0	0	0	0
Operating (Rates)	16,675,000	11,887,000	12,960,000	11,630,000	13,790,000	11,347,000	11,624,000	11,909,000	12,203,000	10,516,000	124,541,000
subtotal (see subschedule for projects)	16,675,000	11,887,000	12,960,000	11,630,000	13,790,000	11,347,000	11,624,000	11,909,000	12,203,000	10,516,000	124,541,000
Information Technology projects	890,000	519,000	262,000	183,000	674,000	335,000	266,000	187,000	716,000	315,000	4,347,000
funded from Operating (Rates) (see subschedule for projects)											
Vehicle Reserves Expenditures	755,000	1,838,000	379,000	1,034,000	120,000	362,000	754,000	371,000	481,000	357,000	6,451,000
funded from Vehicle Reserves (via Rates) (see subschedule for projects)											
Capital Expenditures, electric	18,320,000	14,244,000	13,601,000	12,847,000	14,584,000	12,044,000	12,644,000	12,467,000	13,400,000	11,188,000	135,339,000
Excluding Land/Bldg related	15,405,000	11,644,000	13,501,000	12,747,000	14,484,000	11,944,000	12,544,000	12,367,000	13,300,000	11,088,000	129,024,000
Electric Division Total	\$ 18,320,000	\$ 14,244,000	\$ 13,601,000	\$ 12,847,000	\$ 14,584,000	\$ 12,044,000	\$ 12,644,000	\$ 12,467,000	\$ 13,400,000	\$ 11,188,000	\$ 135,339,000
<i>excludes Contributed Capital</i>											

WATER Division by Funding Source	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	10 YR TOTALS
Water Department Expenditures:											
Facility Fees	0	619,000	0	535,572	0	550,694	0	504,834	0	703,019	2,913,119
Operating (Rates) and/or Capital Rsv. use	8,423,000	8,001,000	8,238,000	8,024,428	8,180,000	7,398,306	8,614,000	7,323,166	7,293,000	7,129,981	78,624,881
subtotal (see subschedule for projects)	\$ 8,423,000	\$ 8,620,000	\$ 8,238,000	\$ 8,560,000	\$ 8,180,000	\$ 7,949,000	\$ 8,614,000	\$ 7,828,000	\$ 7,293,000	\$ 7,833,000	\$ 81,538,000
Information Technology projects	690,000	319,000	262,000	183,000	674,000	335,000	266,000	187,000	716,000	315,000	3,947,000
funded from Operating (Rates) (see subschedule for projects)											
Vehicle Reserves Expenditures	602,000	0	302,000	0	634,000	81,000	64,000	285,000	914,000	0	2,882,000
funded from Vehicle Reserves (via Rates) (see subschedule for projects)											
Capital Expenditures, subtotal	9,715,000	8,939,000	8,802,000	8,743,000	9,488,000	8,365,000	8,944,000	8,300,000	8,923,000	8,148,000	88,367,000
Water Division Total	\$ 9,715,000	\$ 8,939,000	\$ 8,802,000	\$ 8,743,000	\$ 9,488,000	\$ 8,365,000	\$ 8,944,000	\$ 8,300,000	\$ 8,923,000	\$ 8,148,000	\$ 88,367,000
<i>excludes Contributed Capital</i>											

Truckee Donner Public Utility District
TDPUD Capital Budget 2026 & 2027 and Forecast 2028-2035 (11/5/2025 PH)
ELECTRIC Department

row ref		10 YR Total	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Major Work Category (MWC)											
	Emergency											
1	*Storm Damage, Car v. Poles/Padmounted Equipment, transformer or cable/wire failures, dig-ins	\$ 1,719,582	\$ 150,000	154,500	\$ 159,135	\$ 163,909	\$ 168,826	\$ 173,891	\$ 179,108	\$ 184,481	\$ 190,016	\$ 195,716
2	Planned Pole Replacements	1,146,388	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
	* Pole replacements resulting from failed inspections											
	System Reliability/Capacity/Wildfire Mitigation	68,783,276	6,000,000	6,180,000	6,365,400	6,556,362	6,753,053	6,955,644	7,164,314	7,379,243	7,600,620	7,828,639
	*Rebuild and Hardening of ~6 miles of OH per year											
	Capital Maintenance & System Upgrades											
	*System Capacity Projects											
	*Protection Device Upgrades											
4	*Installation of Reclosers, switches, and SCADA controlled equipment	5,379,553	300,000	500,000	515,000	530,450	546,364	562,754	579,637	597,026	614,937	633,385
	*Replacement of Copper Conductors											
	Major Projects											
	*Glenshire/Truckee Feeder Tie Project											
5	*Freeway, River, Railroad Crossing Rebuilds	2,340,523	100,000	300,000	-	-	300,000	309,000	318,270	327,818	337,653	347,782
	*Transmission Rebuild											
	*Undergrounding Projects											
6	*Battery Energy Storage System (BESS)	4,000,000	-	-	2,000,000	2,000,000	-	-	-	-	-	-
7	Martis Valley Substation Rebuild	3,000,000	3,000,000	-	-	-	-	-	-	-	-	-
	*2026 Scope of Rebuild Project											
	SCADA & Grid Technology											
8	*Pole Line Sensors	6,477,146	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509	220,000	226,600	233,398	240,400	247,612
	*SCADA Hardware Upgrades											
	*Field Device Communications											
	New Business/Joint Projects											
9	*Town of Truckee School St./E St. Undergrounding	5,129,553	50,000	500,000	515,000	530,450	546,364	562,754	579,637	597,026	614,937	633,385
	*Town of Truckee Jibboom St. Project											
	*Town of Truckee East/West River St. Future Projects											
10	Capital Equipment/Tools	573,194	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
	*Procurement of specialized tools or tools over \$10k											
	Meter Replacement & AMI Upgrades											
11	*Annual Meter Replacement Costs	70,000	10,000	10,000	20,000	20,000	-	-	-	-	-	10,000
12	*AMI Meter Replacements Beginning in 2030	10,000,000					2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
13	SCADA Reliability Improvement Projects (SRIP) - Fiber [IT portion of Project]	6,750,000	2,750,000	200,000	1,800,000	200,000	1,800,000					
14	CONTINGENCY	2,856,786	250,000	258,000	265,430	272,193	281,059	289,065	297,326	305,526	314,422	323,765
15		-										
16		-										
17	District Building EV Charging Infrastructure upgrades	300,000	300,000	-	-	-	-	-	-	-	-	-
18	District Building Tire Storage Unit with Racking	15,000	15,000	-	-	-	-	-	-	-	-	-
19	District Building Other/Contingency	1,000,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
20	Land/Building (Capital Reserve)	5,000,000	2,500,000	2,500,000	-	-	-	-	-	-	-	-
21	Land/Building (2022 Debt Proceeds Use)	-	-	-	-	-	-	-	-	-	-	-
22	Land/Building (current rates)	-	-	-	-	-	-	-	-	-	-	-
23												
	ELECTRIC DEPARTMENT TOTAL:	\$ 124,541,000	\$ 16,675,000	\$ 11,887,000	\$ 12,960,000	\$ 11,630,000	\$ 13,790,000	\$ 11,347,000	\$ 11,624,000	\$ 11,909,000	\$ 12,203,000	\$ 10,516,000
		10 YR TOTALS	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Facility Fees	0	0	0	0	0	0	0	0	0	0	0
	Operating (Rates)	124,541,000	16,675,000	11,887,000	12,960,000	11,630,000	13,790,000	11,347,000	11,624,000	11,909,000	12,203,000	10,516,000
	ELECTRIC DEPARTMENT TOTAL:	\$ 124,541,000	\$ 16,675,000	\$ 11,887,000	\$ 12,960,000	\$ 11,630,000	\$ 13,790,000	\$ 11,347,000	\$ 11,624,000	\$ 11,909,000	\$ 12,203,000	\$ 10,516,000
	<i>Electric System subtotal (rows 1-16)</i>	<i>118,226,000</i>	<i>13,760,000</i>	<i>9,287,000</i>	<i>12,860,000</i>	<i>11,530,000</i>	<i>13,690,000</i>	<i>11,247,000</i>	<i>11,524,000</i>	<i>11,809,000</i>	<i>12,103,000</i>	<i>10,416,000</i>

Water Division: 2024 - 2033 Capital Improvement Projects List

WATER DEPARTMENT - TOTALS by YEAR and Funding Source

TDPUD Capital Budget 2026 & 2027 and Forecast 2028-2035 (11/5/2025 PH)

Water Utility by Year

Year	Rates OR	New Debt Financed Rates ORD	Facility Fees FF	Capital Reserve CR	Other Sources OS	Total
2026	7,807,725	0	0	0	0	7,807,725
2027	7,365,714	0	619,000	0	0	7,984,714
2028	7,583,429	0	0	0	0	7,583,429
2029	7,250,489	0	535,572	0	0	7,786,061
2030	7,484,827	0	0	0	0	7,484,827
2031	6,682,586	0	550,694	0	0	7,233,280
2032	7,878,322	0	0	0	0	7,878,322
2033	6,451,560	0	504,834	0	0	6,956,394
2034	6,515,078	0	0	0	0	6,515,078
2035	6,327,172	0	703,019	0	0	7,030,191
10 yr Total	71,346,902	0	2,913,119	0	0	74,260,021

Note - this schedule excludes Contributed Capital and Vehicle projects.

Water Utility Detail by Year

FACILITY TYPE	DESCRIPTION	LENGTH, FT	DIAM, IN	YEAR	FUNDING SOURCE	JUSTIFICATION	QUANTITY	UNITS	UNIT COST	CONSTRUCTION COST
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2026 PROJECTS

Pipeline Rehabilitation	Northwoods / Zermatt, Northwoods / Driving Range, Skybowl Condos, and Hwy 89 / Rainbow Intertie Pipeline Construction (Slipline) [as revised 8/12]	3600++	Various	2026	TDPUD	Rates	Life-Cycle Replacement	5166	feet	\$ 450.00	\$ 2,324,750
Tank Rehabilitation	Donner Trails (0.16 MG)	NA	NA	2026	TDPUD	Rates	Life-Cycle Maintenance	1	EA	\$ 302,493.78	\$ 302,494
Tank Rehabilitation	The Strand 2 (0.32 MG)	NA	NA	2026	TDPUD	Rates	Life-Cycle Maintenance	1	EA	\$ 511,261.72	\$ 511,262
Pump Station Replacement	Martiswoods Pump Station Replacement	NA	NA	2026	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 2,291,013.31	\$ 2,291,013
Pump Station Replacement	Innsbruck Pump Station Replacement	NA	NA	2026	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 2,378,205.96	\$ 2,378,206
2026 Total										\$	7,807,725

2027 PROJECTS (Airport Well Replacement Option)

Pipeline Replacement	TBD	TBD	TBD	2027	TDPUD	Rates	Life-Cycle Replacement	1	LS	\$ 2,852,871.09	\$ 2,853,267
Tank Rehabilitation	Sierra Meadows (0.25 MG)	NA	NA	2027	TDPUD	Rates	Life-Cycle Maintenance	1	EA	\$ 454,081.71	\$ 454,082
New Well	New Airport Well (or Tank) FacFees portion	NA	NA	2027	TDPUD	FF	Life-Cycle Replacement	1	EA	\$ 618,697.68	\$ 619,000
New Well	New Airport Well (or Tank)	NA	NA	2027	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 618,697.68	\$ 619,000
Pump Station Replacement	Sitzmark Hydro Station Replacement	NA	NA	2027	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 1,732,257.62	\$ 1,732,258
Pump Station Replacement	Northside Pump Station Replacement	NA	NA	2027	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 1,707,107.00	\$ 1,707,107
2027 Total										\$	7,984,714

Water Division: 2024 - 2033 Capital Improvement Projects List

Water Utility Detail by Year						FUNDING			UNIT	CONSTRUCTION	
FACILITY TYPE	DESCRIPTION	LENGTH, FT	DIAM, IN	YEAR	SOURCE	JUSTIFICATION	QUANTITY	UNITS	COST	COST	
2028 PROJECTS											
Pipeline Replacement	TBD	TBD	TBD	2028	TDPUD	Rates	Life-Cycle Replacement	1	LS	\$ 2,989,097.51	\$ 2,989,098
Tank Rehabilitation	Somerset 2 (0.21 MG)	NA	NA	2028	TDPUD	Rates	Life-Cycle Maintenance	1	EA	\$ 426,542.48	\$ 426,542
Tank Replacement	New Somerset 1 Tank (0.28 MG)	NA	NA	2028	TDPUD	Rates	Life-Cycle Maintenance	1	EA	\$ 1,756,847.34	\$ 1,756,847
Pump Station Replacement	Roundhill Hydro Station Replacement	NA	NA	2028	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 1,343,996.11	\$ 1,343,996
Pump Station Replacement	West Palisades Hydro Station Replacement	NA	NA	2028	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 1,066,945.62	\$ 1,066,946
2028 Total										\$	7,583,429
2029 PROJECTS											
Pipeline Replacement	TBD	TBD	TBD	2029	TDPUD	Rates	Life-Cycle Replacement	1	LS		\$ -
Tank Replacement	New Innsbruck Tank (1 MG) Fac Fee portion	NA	NA	2029	TDPUD	FF	Life-Cycle Replacement	1	EA	\$ 535,572.41	\$ 535,572
Tank Replacement	New Innsbruck Tank (1 MG)	NA	NA	2029	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 4,820,151.70	\$ 4,820,152
Pump Station Replacement	Alder Creek Pump Station Replacement	NA	NA	2029	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 2,430,337.18	\$ 2,430,337
2029 Total										\$	7,786,061
2030 PROJECTS											
Pipeline Replacement	TBD	TBD	TBD	2030	TDPUD	Rates	Life-Cycle Replacement	1	LS	\$ 3,300,731.22	\$ 3,300,731
Well Rehabilitation	TBD	NA	NA	2030	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 441,240.67	\$ 441,241
Tank Rehabilitation	Prosser Annex (0.215 MG)	NA	NA	2030	TDPUD	Rates	Life-Cycle Maintenance	1	EA	\$ 484,513.47	\$ 484,513
Tank Rehabilitation	Gateway (0.45 MG)	NA	NA	2030	TDPUD	Rates	Life-Cycle Maintenance	1	EA	\$ 821,277.00	\$ 821,277
Pump Station Replacement	TBD	NA	NA	2030	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 2,437,065.21	\$ 2,437,065
2030 Total										\$	7,484,827
2031 PROJECTS											
Pipeline Replacement	TBD	TBD	TBD	2031	TDPUD	Rates	Life-Cycle Replacement	1	LS		\$ -
Tank Replacement	New Herringbone Tank (1 MG) Fac Fee Portion	NA	NA	2031	TDPUD	FF	Life-Cycle Replacement	1	EA	\$ 550,694.33	\$ 550,694
Tank Replacement	New Herringbone Tank (1 MG)	NA	NA	2031	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 4,956,249.01	\$ 4,956,249
Pump Station Replacement	Pinnacle Hydro Station Replacement	NA	NA	2031	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 1,726,336.72	\$ 1,726,337
2031 Total										\$	7,233,280
2032 PROJECTS											
Pipeline Replacement	TBD	TBD	TBD	2032	TDPUD	Rates	Life-Cycle Replacement	1	LS	\$ 3,638,302.35	\$ 3,638,302
Tank Replacement	New Strand 1 Tank (0.42 MG)	NA	NA	2032	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 1,266,714.27	\$ 1,266,714
Pump Station Replacement	Ski Lodge Pump Station Replacement	NA	NA	2032	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 2,973,305.52	\$ 2,973,306
2032 Total										\$	7,878,322
2033 PROJECTS											
Pipeline Replacement	TBD	TBD	TBD	2033	TDPUD	Rates	Life-Cycle Replacement	1	LS		\$ -
Tank Rehabilitation	Wolfe Estates (0.23 MG)	NA	NA	2033	TDPUD	Rates	Life-Cycle Maintenance	1	EA	\$ 564,896.97	\$ 564,897
Tank Rehabilitation	Prosser Heights (0.21 MG)	NA	NA	2033	TDPUD	Rates	Life-Cycle Maintenance	1	EA	\$ 557,400.82	\$ 557,401
New Well	this is an ADD, not replacement Fac Fee Portion	NA	NA	2033	TDPUD	FF	Life-Cycle Replacement	1	EA	\$ 504,834.32	\$ 504,834
New Well	this is an ADD, not replacement	NA	NA	2033	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 504,834.32	\$ 504,834
Pump Station Replacement	TBD	NA	NA	2033	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 2,412,213.54	\$ 2,412,214
Pump Station Replacement	TBD	NA	NA	2033	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 2,412,213.54	\$ 2,412,214
2033 Total										\$	6,956,394
2034 PROJECTS											
Pipeline Replacement	TBD	TBD	TBD	2034	TDPUD	Rates	Life-Cycle Replacement	1	LS	\$ 4,001,627.97	\$ 4,001,628
Pump Station Replacement	TBD	NA	NA	2034	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 2,513,449.84	\$ 2,513,450
2034 Total										\$	6,515,078

Water Division: 2024 - 2033 Capital Improvement Projects List

Water Utility Detail by Year					FUNDING			UNIT	CONSTRUCTION	
FACILITY TYPE	DESCRIPTION	LENGTH, FT	DIAM, IN	YEAR	SOURCE	JUSTIFICATION	QUANTITY	UNITS	COST	COST

2035 PROJECTS											
Pipeline Replacement	TBD	TBD	TBD	2035	TDPUD	Rates	Life-Cycle Replacement	1	LS	\$ -	
Tank Replacement	New Ski Lodge Tank (1 MG) FacFees	NA	NA	2035	TDPUD	FF	Life-Cycle Replacement	1	EA	\$ 703,019.07	\$ 703,019
Tank Replacement	New Ski Lodge Tank (1 MG) Rates	NA	NA	2035	TDPUD	Rates	Life-Cycle Replacement	1	EA	\$ 6,327,171.63	\$ 6,327,172
2035 Total										\$	7,030,191

TDPUD Capital Budget 2026 & 2027 and Forecast 2028-2035 (11/5/2025 PH)

Capital Projects Expenditure Plan - Information Technology

Project Name	Split		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
	E	W											
Hardware Refresh	50%	50%	160,000	165,000	350,000	190,000	195,000	190,000	350,000	190,000	195,000	190,000	
Enterprise Software	50%	50%		100,000				100,000				100,000	
Data Center UPS	50%	50%	50,000	50,000			50,000	50,000			50,000	50,000	
Radio System	50%	50%	50,000	50,000	50,000	50,000	100,000	50,000	50,000	50,000	100,000	50,000	
Hyperconverged Infrastructure (HCI) Replacement	50%	50%	400,000				450,000				500,000		
GIS Upgrade	50%	50%	400,000				425,000				450,000		
Security Projects	50%	50%	50,000	100,000				100,000				100,000	
Enterprise Security Platform (Video and Access Control)	50%	50%	200,000	100,000	50,000	50,000	50,000	100,000	50,000	50,000	50,000	50,000	
SCADA Reliability Improvement Projects (SRIP) - Fiber	100%	0%	<<<< row funded by Electric Capital Reserves, see Electric schedule										
ESCADA System Build Out	100%	0%	200,000	200,000									
Contingency	50%	50%	70,000	73,000	74,000	76,000	78,000	80,000	82,000	84,000	87,000	90,000	
Total	Annual Totals		1,580,000	838,000	524,000	366,000	1,348,000	670,000	532,000	374,000	1,432,000	630,000	
	Electric	Electric Total	890,000	519,000	262,000	183,000	674,000	335,000	266,000	187,000	716,000	315,000	
	Water	Water Total	690,000	319,000	262,000	183,000	674,000	335,000	266,000	187,000	716,000	315,000	
											10 year total	8,294,000	
SCADA Reliability Improvement Projects (SRIP) - Fiber	to bid '26 in Oct'25		2,750,000		2,000,000		2,000,000	<<<<funded by Electric Capital Reserves LISTED IN E CAPEX				Electric	4,347,000
											Water	3,947,000	

TDPUD Capital Budget 2026 & 2027 and Forecast 2028-2035 (11/5/2025 PH)

Capital Projects Expenditure Plan - Vehicles

Project Name	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
E Electric fleet(rounded)	755,000	1,838,000	379,000	1,034,000	120,000	362,000	754,000	371,000	481,000	357,000
W Water fleet (rounded)	602,000	-	302,000	-	634,000	81,000	64,000	285,000	914,000	-
Total	\$ 1,357,000	\$ 1,838,000	\$ 681,000	\$ 1,034,000	\$ 754,000	\$ 443,000	\$ 818,000	\$ 656,000	\$ 1,395,000	\$ 357,000
Electric Division	755,000	1,838,000	379,000	1,034,000	120,000	362,000	754,000	371,000	481,000	357,000
Water Division	602,000	-	302,000	-	634,000	81,000	64,000	285,000	914,000	-

10 year total **9,333,000**
 Electric 6,451,000
 Water 2,882,000

Electric Fleet includes support pool vehicles.

Current fleet count, 84

Current average age of fleet, 10.7 years old (9.9 last budget cycle)

For 10-year plan, the average age at replacement year is 16.3

Future years include 5.0% inflation factor applied to current replacement cost estimates.

[See next page for details by year](#)

TDPUD Capital Budget 2026 & 2027 and Forecast 2028-2035 (11/5/2025 PH					Total	1,356,510	1,838,000	681,539	1,033,984	753,566	443,032	817,302	655,803	1,395,392	356,817
Capital Projects Expenditure Plan - Vehicles					Electric	754,675	1,838,000	379,125	1,033,984	119,704	361,956	753,632	370,619	481,176	356,817
Vehicle Fleet Expenditures detail by year - 10 year					Water	601,835	-	302,414	-	633,862	81,076	63,670	285,184	914,216	-
					2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
E	Admin	107	LD	14 Jeep Cherokee	91,355										
W	Admin	108	LD	15 Jeep Cherokee	91,355										
E	Admin	109	LD	15 Jeep Cherokee	91,355										
E	Admin	110	LD	15 Jeep Cherokee	91,355										
W	Admin	111	LD	15 Jeep Cherokee	91,355										
E	Elec	230	LD	18 Chevrolet K1500	65,000										
E	Elec	286	OR	87 Sherman Reilly wire puller/tugger lile for like \$172 Small Spool Trailer - Like for like	223,000										
E	Elec	288	OR	Replace with CRT-472/52-24k conductor reel trailer	192,610										
W	Water	320	MD	ACF 10 International Dump Truck 12 Yard - currently 6x	260,000										
W	Water	326	LD	ACF 16 Ford F-550 - Recommend 2026 - replace with li	159,125										
E	Elec	231	LD	18 Chevrolet K1500 - Defer to FY26/27 - like for lit		275,000									
E	Elec	210	MD	ACF 11 International/ Altec 3050A Digger Derrick - Rej		560,000									
E	Elec		MD	ACF New 4x4 55ft. boom Line Truck Digger Derrick - Vi		560,000									
E	Elec	207	LD	ACF 13 GMC Sierra 2500HD - replace with 2026 Ford f		275,000									
E	Elec	293	OR	06 Pole Trailer - Surplus 279 and 293 at replacem		35,000									
E	Elec	296	OR	08 Trailer,Mini X		23,000									
E	Elec	295	OR	08 John Deere 35D Mini Excavator		110,000									
E	Elec	288	OR	04 Underground wire puller/tugger Duct Dawg - De			196,415								
W	Water	310	LD	18 Chevy K1500 - Recommend 2028			91,355								
E	Elec	208	LD	ACF 18 Chevy 2500			91,355								
W	Admin	135	LD	07 Chevy Colorado - could be EV			91,355								
E	Support	501	LD	07 Chevy Silverado 1500 - could be EV			91,355								
W	Water		LD	New WATER placeholder			119,704								
E	Elec	290	OR	04 Trailer,Snowcat				159,000							
E	Electric	121	LD	19 Jeep Grand Cherokee				91,355							
E	Elec	223	MD	ACF 14 Int'l 7500 Bucket Truck 4WD				354,123							
E	Electric	233	LD	ACF 19 Chevrolet K2500				119,704							
E	Electric	235	LD	ACF 19 Chevrolet K2500				119,704							
E	Electric	237	LD	ACF 19 Chevrolet K2500				119,704							
E	Elec	285	OR	14 Overhead Wire Puller				70,394							
E	Elec	205	LD	ACF 06 Chevy Silverado 3500 - Defer to 2030 per SW					119,704						
W	Water	315	OR	15 John Deere 410 L					245,000						
W	Water	360	OR	15 Caterpillar 926M					250,000						
W	Water	330	MD	ACF 13 International Dump Truck 4x4					138,862						
E	Elec	292	OR	06 Spool Trailer						46,700					
W	Water	395	OR	16 Compact Excavator Caterpillar 305.5E2						81,076					
E	Elec	225	OR	ACF 16 International /Navistar 7400						315,256					
W	Water	385	OR	16 HALLMARK Trailer							8,950				
W	Water	389	OR	14 EH Wachs Trailer							54,720				
E	Elec	564	MD	17 Lift King LKM 1242							95,967				
E	Elec	239	LD	ACF 20 Ram 3500 Foreman Truck							103,616				
E	Elec	241	LD	ACF 20 Ram 3500 Foreman Truck							103,616				
E	Elec	240	LD	ACF 22 Ram 3500 Foreman Truck							103,616				
E	Elec	213	MD	ACF 20 Freightliner 108 SD Bucket AN550C							346,817				
E	Elec	243	OR	ACF 21 Chevrolet K3500 Service Body								56,646			

TDPUD Capital Budget 2026 & 2027 and Forecast 2028-2035 (11/5/2025 PH)					Total	1,356,510	1,838,000	681,539	1,033,984	753,566	443,032	817,302	655,803	1,395,392	356,817
Capital Projects Expenditure Plan - Vehicles					Electric	754,675	1,838,000	379,125	1,033,984	119,704	361,956	753,632	370,619	481,176	356,817
Vehicle Fleet Expenditures detail by year - 10 year					Water	601,835	-	302,414	-	633,862	81,076	63,670	285,184	914,216	-
						2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
W	Water	355	MD	18 Caterpillar 918M									189,872		
E	Elec	298	OR	2013 Hallmark Trailer									6,745		
W	Water	357	OR	18 Snowquip LM98SC									95,312		
E	Electric	215	MD	ACF 18 International/ Navistar 7500 SFA 4x4 Bucket AN550C									307,228		
W	Water	367	MD	ACF International /Navistar - VacCon										499,193	
W	Water	331	OR	ACF 22 Ford F550 Service Crane Body										138,341	
W	Water	332	OR	ACF 22 Ford F550 Service Crane Body										138,341	
W	Water	333	OR	ACF 22 Ford F550 Service Crane Body										138,341	
E	Admin	123	LD	14 Chevy Van										27,834	
E	Elec	245	OR	Multihog MX120										156,342	
E	Elec	299	OR	ACF 22 Ford F550 SB40 Troubleman Truck										124,000	
E	Elec	124	LD	ACF 24 Silverado EV										86,500	
E	Elec	125	LD	ACF 24 Silverado EV										86,500	
E	Electric	213	MD	ACF 20 Freightliner 108 SD Bucket Truck 4x4											346,817
E	Elec	274	OR	15 Load Trail											10,000

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)

APPENDIX 5.A

LABOR BENEFIT COSTS % LABOR OVERHEAD

	Current Year			2026 Budget			2027 Budget		
	BUDGET	Y2Y Change		(year 1) PH	Y2Y Change		(year 2) PH	Y2Y Change	
	FY25	Amount	Pctg	11/5/2025	Amount	Pctg	11/5/2025	Amount	Pctg
				FY26			FY27		
VALUE OF BENEFITS									
Medical/Dental insurance (EE)	\$ 2,972,382	17,079	1%	\$ 2,989,461	149,473	5%	\$ 3,138,934		
Self-funded vision benefit	77,713	2,639	3%	80,352	402	1%	80,754		
Long term disability insurance	64,799	8,143	13%	72,942	6,033	8%	78,975		
Life insurance	76,088	1,001	1%	77,089	6,376	8%	83,465		
Longevity	17,482	130,015	744%	147,497	5,900	4%	153,397		
Wellness	37,500	500	1%	38,000	0	0%	38,000		
FICA	766,404	20,294	3%	786,698	60,155	8%	846,853		
Fed Med	185,344	22,905	12%	208,249	8,553	4%	216,802		
Worker's compensation	350,539	(123,327)	-35%	227,212	18,990	8%	246,202		
Retirement.Pension/Match	3,391,582	533,281	16%	3,924,863	283,772	7%	4,208,635		
OPEB Retiree Med/Den Net (Retiree)	425,291	55,748	13%	481,039	19,241	4%	500,280		
OPEB CERBT Contribution	130,000	5,000	4%	135,000	5,000	4%	140,000		
Value of non-productive labor (vacation, admin leave,sick leave, holiday)	1,814,472	225,502	12%	2,039,974	83,920	4.1%	2,123,894		
TOTAL VALUE OF BENEFITS	\$ 10,309,596	898,780	9%	\$ 11,208,376	647,815	5.8%	\$ 11,856,191		
PRODUCTIVE LABOR									
Recommended labor (Appendix II) <small>(excludes BoD)</small>	\$ 12,791,371	1,581,561	12%	\$ 14,372,932	591,270	4.1%	\$ 14,964,202		
Less value of non-productive labor (above)	(1,814,472)	(225,502)	12%	(2,039,974)	(83,920)	4.1%	(2,123,894)		
TOTAL PRODUCTIVE LABOR	\$ 10,976,899	1,356,059	12%	\$ 12,332,958	507,350	4.1%	\$ 12,840,308		
<i>% of Recommended Labor</i>	85.8%			85.8%			85.8%		
PAYROLL OVERHEAD									
Value of Benefits / Productive Labor	93.92%	(0.0304)	-3.2%	90.88%	0.0145	1.6%	92.34%		
OTHER METRICS									
Total Labor and Benefits	\$ 21,286,495	2,254,839	11%	\$ 23,541,334	1,155,165	4.9%	\$ 24,696,499		
Benefits as a percent of Total Labor and Benefits	48.43%	(0.0082)	-1.7%	47.61%	0.0040	0.8%	48.01%		
Benefits excluding non-productive, % of Recommended Labor	66.41%	(0.0262)	-4.0%	63.79%	0.0125	2.0%	65.04%		

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
APPENDIX 5.B
TRANSPORTATION OVERHEAD

This appendix assumes that the cost of operating, maintaining and replacing District vehicles and equipment will be recognized as an overhead charged against direct labor that uses the vehicles.

	FY25	Y2Y Change	FY26	Y2Y Change	FY27
TRANSPORTATION & EQUIPMENT EXPENSE					
Vehicle operation, repair, fuels & misc expenses	\$ 1,071,488		\$ 1,209,497		\$ 1,258,954
Vehicle rentals (veh reserv funded)	65,000		49,200		52,200
Insurance	25,800		51,000		53,000
Replacement (depreciation expense)	<u>486,600</u>		<u>520,000</u>		<u>540,800</u>
TOTAL TRANSPORTATION EXPENSE	<u>\$ 1,648,888</u>	11%	<u>\$ 1,829,697</u>	4%	<u>\$ 1,904,954</u>

DIRECT LABOR HOURS

General Manager	<i>x no longer applicable</i>	9,015	x	x		
Administrative Services	<i>x no longer applicable</i>	130	x	x		
Conservation	<i>x no longer applicable</i>	150	x	x		
Electric Operations/capital		46,271	43,910	43,910		
Water Operations/capital		33,502	33,221	33,221		
IT Power Supply/capital		<u>4,232</u>	<u>5,254</u>	<u>5,254</u>		
TOTAL DIRECT LABOR HOURS		<u>93,300</u>	-12%	<u>82,385</u>	0%	<u>82,385</u>

TRANSPORTATION/EQUIPMENT OVERHEAD PER HOUR COST

\$17.67	26%	\$22.21	4%	\$23.12
FY25		FY26		FY27

Transportation Overhead - Clearings - Activity Code 958 - 2.7.950

Transportation Overhead - Charging - Activity Code 957 - % applied to VehicleUse Productive Payroll Hours - Ops/WorkOrders/Capital

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)

APPENDIX 5.C

ADMINISTRATIVE OVERHEAD

	FY25	FY26	FY27
COMMON SUPPLY COSTS:			
<i>Purchasing/Warehousing of Common Supplies</i>			
Labor	\$176,331	\$178,307	\$189,070
Accounts Payable	45,629	52,345	54,439
Overhead:			
Labor	165,612	162,048	174,579
Administrative	6,945	6,740	6,945
	<u>394,517</u>	<u>399,440</u>	<u>425,033</u>
<i>Warehousing Operating Costs</i>			
Utilities & Building Maintenance	33,818	33,243	34,573
Miscellaneous (insurance)	6,180	7,000	8,000
Subtotal	<u>39,998</u>	<u>40,243</u>	<u>42,573</u>
TOTAL PURCHASING/WAREHOUSING/COMMON SUPPLIE	<u>\$434,515</u>	<u>\$439,683</u>	<u>\$467,606</u>
TOTAL PRODUCTIVE LABOR	\$10,976,899	\$12,332,958	\$12,840,308
ADMINISTRATIVE OVERHEAD	3.96%	3.57%	3.64%
	FY25	FY26	FY27

Administrative Overhead - Clearings - Activity Code 941 - 1.3.963 & 1.7.935.10

Administrative Overhead - Charging - Activity Code 941 - % applied to Productive Payroll Dollars - Ops/WorkOrders/Capital

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)

APPENDIX 5.D

CONSTRUCTION OVERHEAD

			FY26		FY27
Step 1	General direction and general construction costs from budget:				
	Electric Operations		\$ 505,068		\$ 535,207
	Water Operations - 45% of 7.680.150 (bulk of Constr is contract)		168,668		179,357
	Total		<u>\$ 673,736</u>		<u>\$ 714,564</u>
Step 2	Determine capitalized labor as a percent of total labor:				
	Capitalized Labor	exclds CFD	\$ 2,135,482		\$ 2,190,931
	<u>Total Electric & Water Labor</u>		<u>\$ 7,864,701</u>	27.15%	<u>\$ 8,130,586</u> 26.95%
Step 3	Determine construction overhead to be capitalized:				
	Total General direction & construction costs		\$ 673,736		\$ 714,564
	% of labor to be capitalized		<u>27.15%</u>		<u>26.95%</u>
	General direction & construction costs to capitalize		\$ 182,938		\$ 192,552
	Construction accounting costs to capitalize		<u>262,215</u>		<u>275,127</u>
			\$ 445,153		\$ 467,679
Step 4	Calculate construction overhead to be applied to capital improvements:				
	Capital Overhead	FY 2025 Budget	\$445,153		\$467,679
	<u>Capital Labor</u>	<u>\$1,669,547</u>	<u>\$2,135,482</u>	20.85%	<u>\$2,190,931</u> 21.35%
	CONSTRUCTION OVERHEAD =	19.96%	20.85%		21.35%
		FY25	FY26		FY27

Construction Overhead - Clearings - Activity Code 946
 Construction Overhead - Charging - Activity Code Range 960-964 -

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)

APPENDIX 5.E

INTERDEPARTMENTAL RENT

	FY25		FY26		FY27
DISTRICT HEADQUARTERS:					
<i>Building operation/PM/repair</i>	866,531	1%	873,935	4%	911,661
<i>Depreciation of jointly used assets</i>	<u>348,469</u>	30%	<u>452,065</u>	3%	<u>465,339</u>
TOTAL COSTS	<u><u>\$1,215,000</u></u>	9%	<u><u>\$1,326,000</u></u>	4%	<u><u>\$1,377,000</u></u>

The Electric Utility owns the district headquarters.

The Water Utility pays the Electric Utility rent for the use of the District headquarters and jointly used assets.

The rent is calculated as 50% of the above costs, as presented below:

	Water Utility %	50%		50%		50%
Water department share @ 50% (rounded) \$		607,500	\$	663,000	\$	688,500
Monthly rent paid to Electric Dept. \$		50,625	\$	55,250	\$	57,375
		FY25		FY26		FY27

APPENDIX 5.F
ELECTRIC DEBT SCHEDULE
Principal and Interest Payments

YEAR	(2022 - 2047, 25yr COPs)		(placeholder only)	Electric TOTAL
	2022 COP DEBT SERVICE - Electric Principal	Interest	New Facilities Debt Service (electric portion)	
2024	145,000	284,181		429,181
2025	155,000	276,931		431,931
2026	160,000	269,181		429,181
2027	170,000	261,181		431,181
2028	180,000	252,681	1,452,000	1,884,681
2029	185,000	243,681	1,452,000	1,880,681
2030	195,000	234,431	1,452,000	1,881,431
2031	205,000	224,681	1,452,000	1,881,681
2032	215,000	214,431	1,452,000	1,881,431
2033	225,000	203,681	1,452,000	1,880,681
2034	240,000	192,431	1,452,000	1,884,431
2035	250,000	180,431	1,452,000	1,882,431

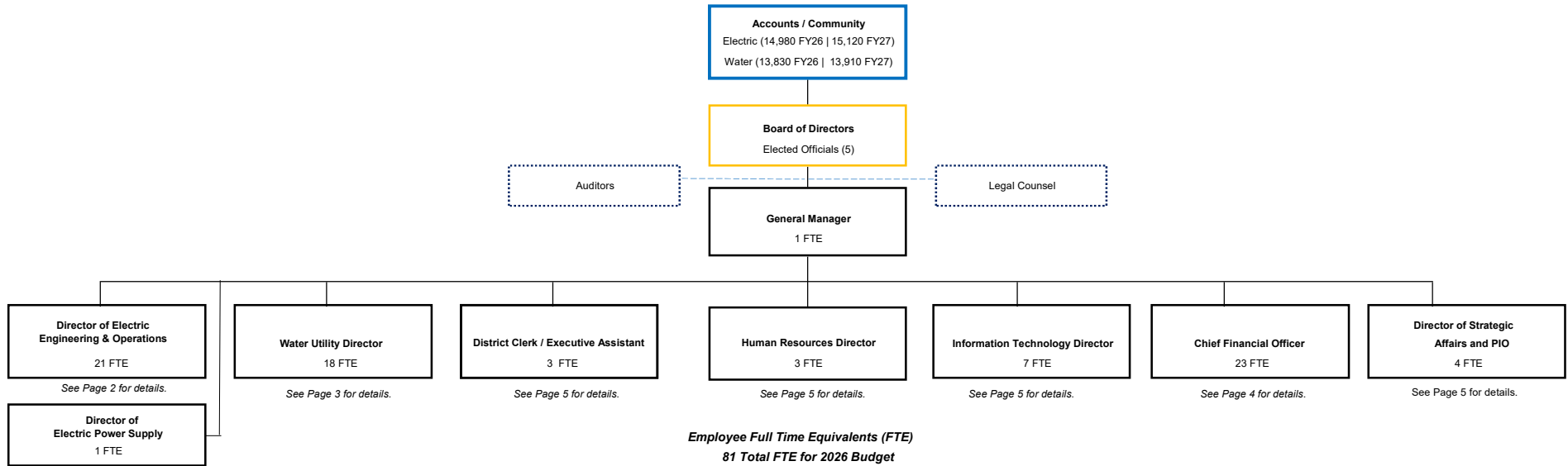
**APPENDIX 5.G
WATER DEBT SCHEDULE
Principal and Interest Payments**

YEAR	Pipeline 2015 / 2016 COP Debt						(2022 - 2052, 30yr COPs) 2022 COP DEBT SERVICE - Water			Water Debt Service Totals				(placeholder only)	Total, including
	Rates	FF	DL Surcharge	Pipeline DS TL	Principal	Interest	Principal	Interest	DS TL	Principal	Interest	Debt Service	DS - RATES FUNDED	New Facilities Debt Service (water portion)	Placeholder DS - RATES FUNDED
2021	1,252,412	356,179	96,216				800,852	153,241	153,241	800,852	153,241	153,241			
2024	573,008	359,233	100,297	1,032,538	680,000	352,538	240,000	712,250	952,250	920,000	1,064,788	1,984,788	1,525,258	-	1,525,258
2025	576,529	360,884	97,925	1,035,338	710,000	325,338	255,000	700,250	955,250	965,000	1,025,588	1,990,588	1,531,779	-	1,531,779
2026	573,196	359,005	99,736	1,031,938	735,000	296,938	265,000	687,500	952,500	1,000,000	984,438	1,984,438	1,525,696	-	1,525,696
2027	575,581	359,806	97,150	1,032,538	765,000	267,538	280,000	674,250	954,250	1,045,000	941,788	1,986,788	1,529,831	-	1,529,831
2028	574,322	358,474	99,142	1,031,938	795,000	236,938	295,000	660,250	955,250	1,090,000	897,188	1,987,188	1,529,572	960,000	2,489,572
2029	570,555	360,101	100,444	1,031,100	820,000	211,100	305,000	645,500	950,500	1,125,000	856,600	1,981,600	1,521,055	960,000	2,481,055
2030	575,893	359,147	97,360	1,032,400	850,000	182,400	320,000	630,250	950,250	1,170,000	812,650	1,982,650	1,526,143	960,000	2,486,143
2031	574,705	359,524	98,421	1,032,650	880,000	152,650	340,000	614,250	954,250	1,220,000	766,900	1,986,900	1,528,955	960,000	2,488,955
2032	573,333	357,313	100,104	1,030,750	910,000	120,750	355,000	597,250	952,250	1,265,000	718,000	1,983,000	1,525,583	960,000	2,485,583
2033	575,711	359,424	101,490	1,036,625	950,000	86,625	375,000	579,500	954,500	1,325,000	666,125	1,991,125	1,530,211	960,000	2,490,211
2034	574,484	359,309	97,207	1,031,000	980,000	51,000	390,000	560,750	950,750	1,370,000	611,750	1,981,750	1,525,234	960,000	2,485,234
2035		306,800		306,800	295,000	11,800	410,000	541,250	951,250	705,000	553,050	1,258,050	951,250	960,000	1,911,250



Organization Chart for Budget 2026 and 2027

version date 11/5/2025



Employee Full Time Equivalents (FTE)
 81 Total FTE for 2026 Budget
 81 Total FTE for 2027 Budget

All FTE counts are essentially Head Count (ie excludes overtime) for Org.Chart purposes

Elected Officials	as of FY 2025 (Term)
Board President	Christa Finn (2022-2026)
Vice President	Tony Laliotis (2022-2026)
Board of Director	Jeff Bender (2024-2028)
Board of Director	Courtney Murrell (2024-2028)
Board of Director	Steve Randall (2024-2028)

Terms for directors run December of starting year through December of even years, four year terms.

Appointed Officials - Current	
General Manager	Brian C. Wright
Appointed District Clerk	Brian C. Wright
District Clerk	Martina Rochefort
Treasurer	Michael R. Salmon
Assistant Treasurer	Melanie Rives

Organization by Employment Classification

	FY26			FY27		
	Rep	Unrep	Total	Rep	Unrep	Total
Electric	14	8	22	14	8	22
Water	15	3	18	15	3	18
CFO	19	4	23	19	4	23
GM/Other	3	15	18	3	15	18
Total	51	30	81	51	30	81
Mix	63%	37%	100%	63%	37%	100%

Rep - Represented by union IBEW 1245 Memorandum of Understanding (MOU) positions
 Unrep - Unrepresented positions
 Budget 2025 - 83 FTEs

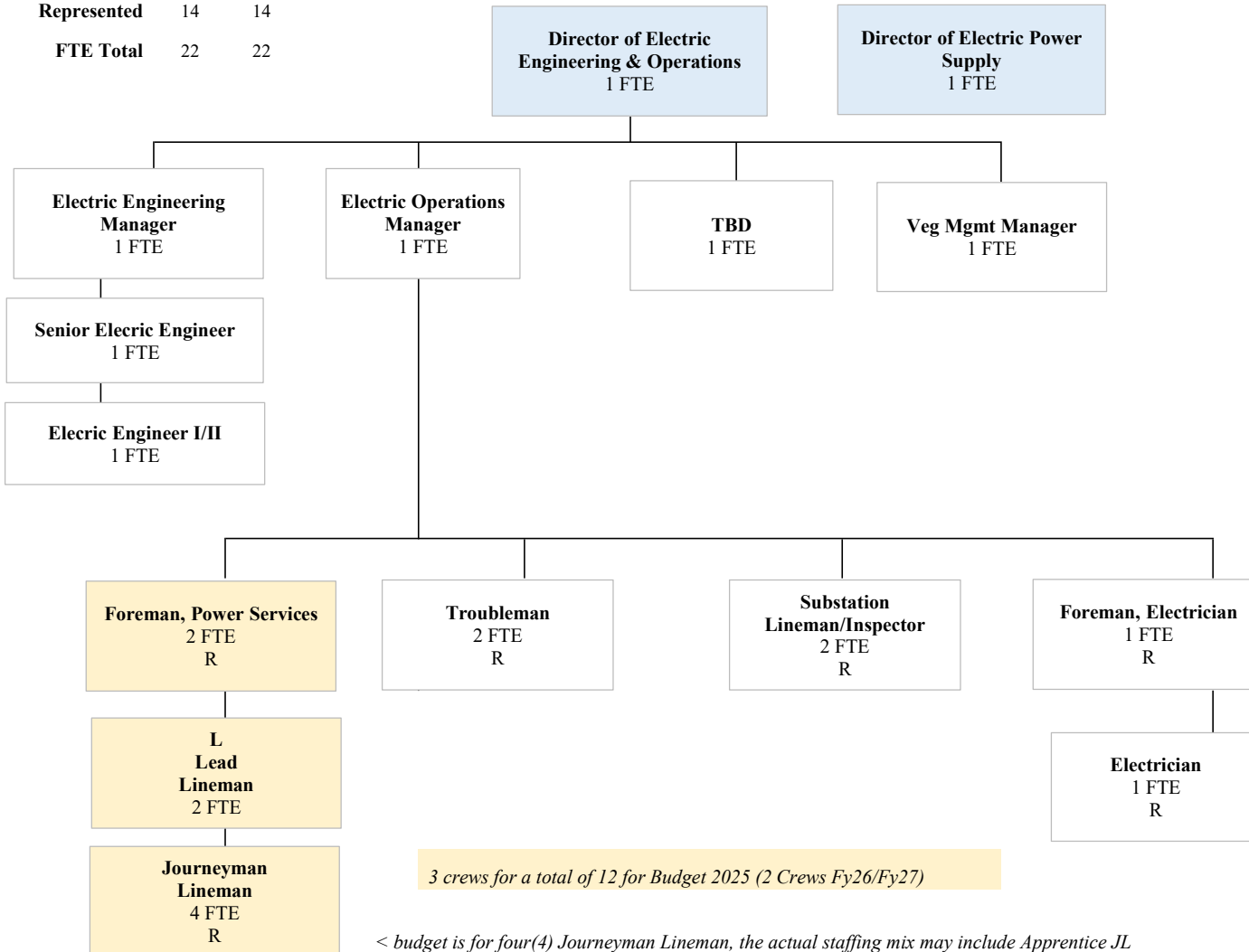


Organization Chart for Budget 2026 and 2027 (version 11/5/2025)

ELECTRIC OPERATIONS

	B26	B27
Unrepresented	8	8
Represented	14	14
FTE Total	22	22

1 combined position (EUD) for Budget 2025



3 crews for a total of 12 for Budget 2025 (2 Crews Fy26/Fy27)

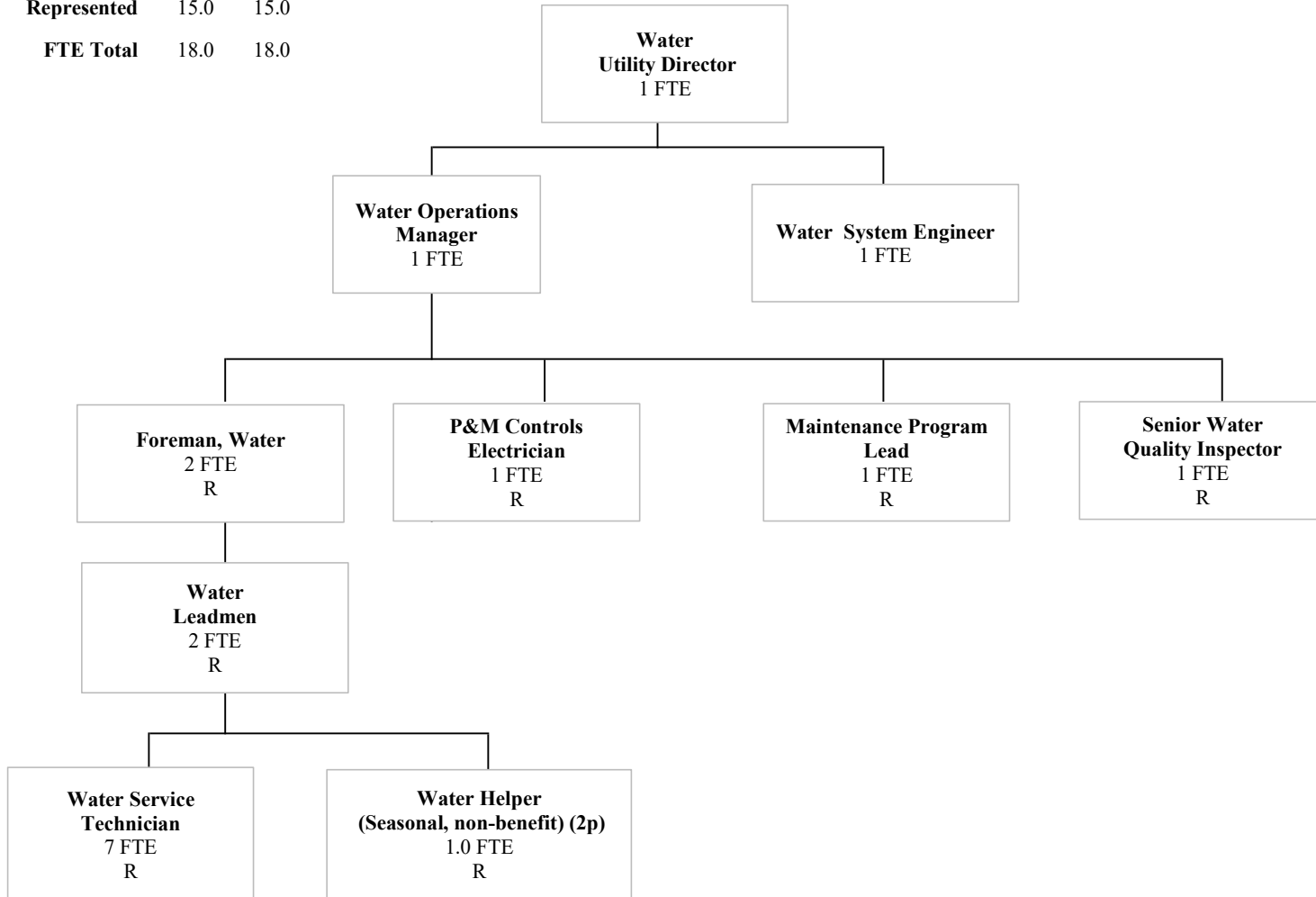
< budget is for four(4) Journeyman Lineman, the actual staffing mix may include Apprentice JL



Organization Chart for Budget 2026 and 2027 (version 11/5/2025)

WATER OPERATIONS

	B26	B27
Unrepresented	3.0	3.0
Represented	15.0	15.0
FTE Total	18.0	18.0

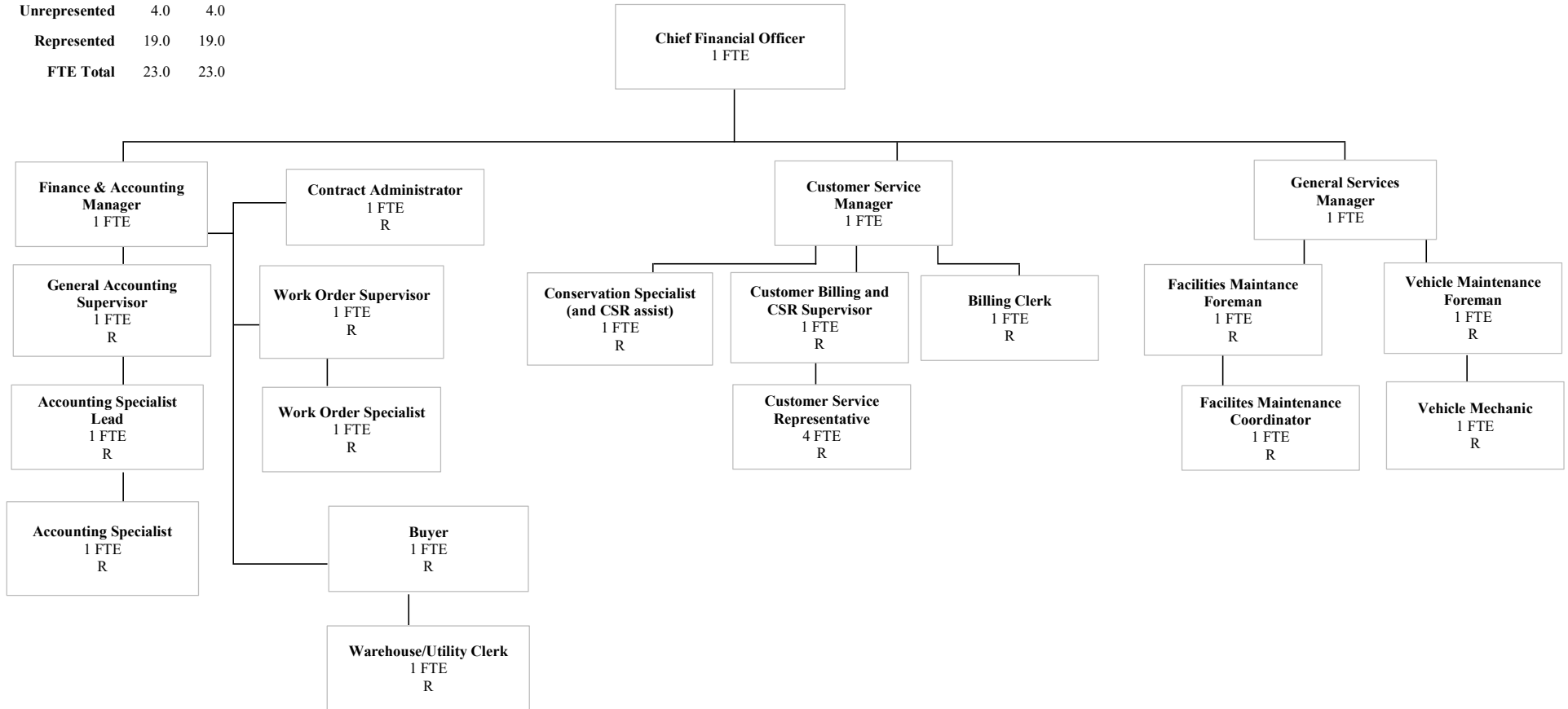




Organization Chart for Budget 2026 and 2027 (version 11/5/2025)

Chief Financial Officer

	B26	B27
Unrepresented	4.0	4.0
Represented	19.0	19.0
FTE Total	23.0	23.0





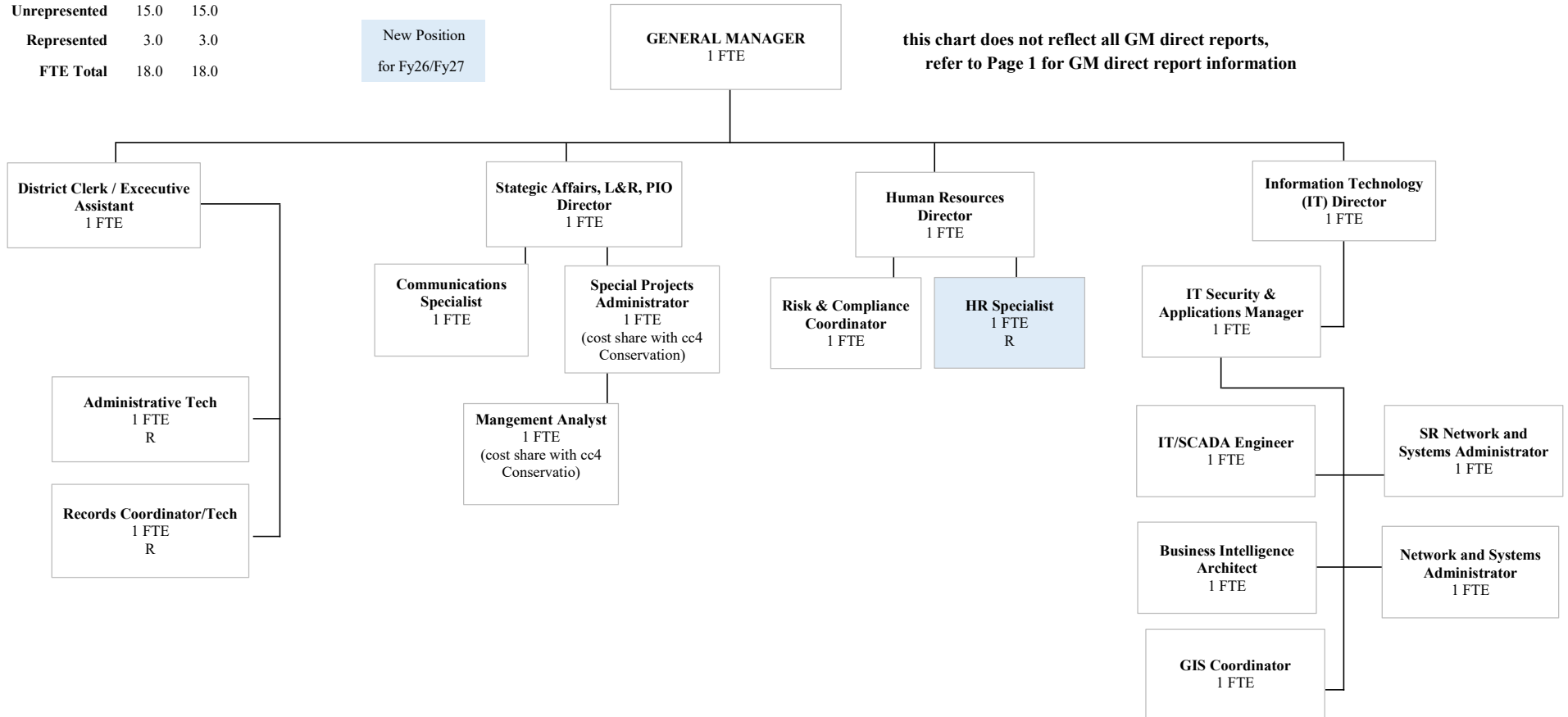
Organization Chart for Budget 2026 and 2027 (version 11/5/2025)

GENERAL MANAGER AND OTHER DIRECTORS

	B26	B27
Unrepresented	15.0	15.0
Represented	3.0	3.0
FTE Total	18.0	18.0

New Position
for Fy26/Fy27

this chart does not reflect all GM direct reports,
refer to Page 1 for GM direct report information



**TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
BUDGETED POSITIONS BY HOME DEPARTMENT**

Full Time Equivalents (FTE)
Payroll Dollars (base pay, including paid time off)
Before any allocations/shares to other Departments, Capital, and or Overhead(s)

Budget FTE and Dollars			POSITIONS by DEPARTMENT	
<u>2025</u>	<u>2026</u>	<u>2027</u>		
			<u>ELECTRIC OPERATIONS</u>	
1.00			Electric Utility Director	
	1.00	1.00	Electric Power Supply Director	
	1.00	1.00	Electric Engineering and Operations Director	
1.00	1.00	1.00	Electric Engineering Manager	
1.00	1.00	1.00	Electric Engineer II	
1.00	1.00	1.00	Electric Engineer	
1.00	1.00	1.00	Electric Operations Manager	
1.00	1.00	1.00	Assistant Electric Operations Manager	
1.00	1.00	1.00	Foreman, Electrician	
1.00	1.00	1.00	Electrician/Meter Technician	
1.00	1.00	1.00	Vegetation Management Manager	
2.00	2.00	2.00	Substation Lineman/Inspector	
2.00	2.00	2.00	Troubleman	
3.00	2.00	2.00	Foreman, Power Services	
			Lead Lineman	
9.00	6.00	6.00	Journeyman Linemen	
			Standby/Overtime	
			Compensation Study/Contingency Factor	
25.00	22.00	22.00	FTE Total	ELECTRIC OPERATIONS
	(3.00)	-	FTE Change	
\$ 4,611,696	\$ 5,482,351	\$ 5,649,478	Payroll Dollars	
	\$ 870,655	\$ 167,127	Change, Dollars	
	18.9%	3.0%	Change, Percentage	
			<u>WATER OPERATIONS</u>	
1.00	1.00	1.00	Water Utility Director	
1.00	1.00	1.00	Water System Engineer	
1.00	1.00	1.00	Water Operations Manager	
1.00	1.00	1.00	Water SR Quality Inspector	
2.00	2.00	2.00	Water Foremen	
2.00	2.00	2.00	Water Leadmen	
7.00	7.00	7.00	Water Service Technicians	
-	-	-	Water Service Technicians - in Training	
1.00	1.00	1.00	Water Helper I (two part-time, summer) (non-benefited)	
1.00	1.00	1.00	P&M Controls Electrician (position from Electric Ops)	
1.00	1.00	1.00	Maintenance Program Lead	
			Standby/Overtime	
			Compensation Study Factor	
18.00	18.00	18.00	FTE Total	WATER OPERATIONS
	-	-	FTE Change	
\$ 2,680,413	\$ 2,872,258	\$ 2,995,796	Payroll Dollars	
	\$ 191,845	\$ 123,538	Change, Dollars	
	7.2%	4.3%	Change, Percentage	

**TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
BUDGETED POSITIONS BY HOME DEPARTMENT**

Full Time Equivalents (FTE)
Payroll Dollars (base pay, including paid time off)
Before any allocations/shares to other Departments, Capital, and or Overhead(s)

Budget FTE and Dollars			POSITIONS by DEPARTMENT	
<u>2025</u>	<u>2026</u>	<u>2027</u>		
<u>GENERAL MANAGEMENT</u>				
1.00	1.00	1.00	General Manager	
1.00	1.00	1.00	District Clerk / Executive Assistant	
1.00	1.00	1.00	Director of Strategic Affairs and PIO	
1.00			Contract Administrator (moved to cc3 Administration)	
1.00	1.00	1.00	Record Coordinator/Tech	
1.00	1.00	1.00	Administrative Tech	
1.00	1.00	1.00	Communications Coordinator	
1.00	1.00	1.00	Human Resources Director	
1.00	1.00	1.00	Risk & Compliance Coordinator	
	1.00	1.00	HR Specialist (title/position TBD, placeholder)	
			Compensation Study Factor	
9.00	9.00	9.00	FTE Total	GENERAL MANAGEMENT
9.00	-	-	FTE Change	
\$ 1,461,865	\$ 1,575,372	\$ 1,654,135	Payroll Dollars	
	\$ 113,507	\$ 78,763	Change, Dollars	
	7.8%	5.0%	Change, Percentage	
<u>ADMINISTRATIVE SERVICES</u>				
1.00	1.00	1.00	Chief Financial Officer	
1.00	1.00	1.00	Finance & Accounting Manager	
0.50	0.50	0.50	Management Analyst 1/2	
-	-	-	Senior Accountant/Accounting Analyst	
1.00	1.00	1.00	General Accounting Supervisor	
1.00	1.00	1.00	Work Order Accounting Supervisor	
1.00	1.00	1.00	Work Order Clerk	
1.00	1.00	1.00	Accounting Specialist Lead	
1.00	1.00	1.00	Acg Specialist - Payroll and Accounts Payable Clerk	
1.00	1.00	1.00	Buyer/Clerk	
1.00	1.00	1.00	Warehouse/Utility Worker	
	1.00	1.00	Contract Administrator (moved from General Admin)	
1.00	1.00	1.00	Customer Services Manager	
1.00	1.00	1.00	Customer Billing and CSR Supervisor	
1.00	1.00	1.00	Billing Clerk	
4.00	4.00	4.00	Customer Service Representatives (4)	
			Overtime	
			Compensation Study Factor	
16.50	17.50	17.50	FTE Total	ADMINISTRATIVE SERVICES
	1.00	-	FTE Change	
\$ 1,869,948	\$ 2,074,574	\$ 2,190,946	Payroll Dollars	
	\$ 204,626	\$ 116,372	Change, Dollars	
	10.9%	5.6%	Change, Percentage	

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
BUDGETED POSITIONS BY HOME DEPARTMENT

Full Time Equivalents (FTE)
 Payroll Dollars (base pay, including paid time off)
 Before any allocations/shares to other Departments, Capital, and or Overhead(s)

Budget FTE and Dollars			POSITIONS by DEPARTMENT	
<u>2025</u>	<u>2026</u>	<u>2027</u>		
			<u>GENERAL SERVICES</u>	
1.00	1.00	1.00	General Services Manager	
1.00	1.00	1.00	Facilities Maintenance Foreman	
1.00	1.00	1.00	Facilities Maintenance Coordinator	
1.00	1.00	1.00	Vehicle Mechanic Foreman	
1.00	1.00	1.00	Vehicle Mechanic	
			Standby/Overtime	
			Compensation Study Factor	
5.00	5.00	5.00	FTE Total	GENERAL SERVICES
5.00	-	-	FTE Change	
\$ 646,571	\$ 697,816	\$ 725,727	Payroll Dollars	
	\$ 51,245	\$ 27,911	Change, Dollars	
	7.9%	4.0%	Change, Percentage	
			<u>CONSERVATION</u>	
1.00	1.00	1.00	Program Manager, CSR & Conservation	
0.50	0.50	0.50	Management Analyst 1/2	
1.00	1.00	1.00	Conservation Specialist (positioning moved from Admin Svcs Dept for B'2:	
-	-	-	Overtime	
-	-	-	Compensation Study Factor	
2.50	2.50	2.50	FTE Total	CONSERVATION
2.50	-	-	FTE Change	
\$ 311,381	\$ 331,300	\$ 347,546	Payroll Dollars	
	\$ 19,919	\$ 16,246	Change, Dollars	
	6.4%	4.9%	Change, Percentage	
			<u>IT/GIS</u>	
1.00	1.00	1.00	IT Director/CIO	
1.00	1.00	1.00	IT/SCADA Engineer	
1.00	1.00	1.00	Sr Network & System Administrator (recl. from NSA)	
1.00	1.00	1.00	Network & System Administrator (+1 FTE)	
1.00	1.00	1.00	GIS Coordinator	
1.00	1.00	1.00	BI Analyst (recl. From DA & Admin)	
1.00	1.00	1.00	IT Security & Applications Manager	
			Compensation Study Factor	
7.00	7.00	7.00	FTE Total	IT/GIS
7.00	-	-	FTE Change	
\$ 1,209,498	\$ 1,339,261	\$ 1,400,574	Payroll Dollars	
	\$ 129,763	\$ 61,313	Change, Dollars	
	10.7%	4.6%	Change, Percentage	

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
BUDGETED POSITIONS BY HOME DEPARTMENT

Full Time Equivalents (FTE)
 Payroll Dollars (base pay, including paid time off)
 Before any allocations/shares to other Departments, Capital, and or Overhead(s)

Budget FTE and Dollars			POSITIONS by DEPARTMENT
<u>2025</u>	<u>2026</u>	<u>2027</u>	

			<u>DISTRICT TOTAL (excluding Board of Directors)</u>	
83.00	81.00	81.00	FTE Total	DISTRICT TOTAL (excluding Board of Directors)
	(2.00)	-	FTE Change	
\$ 12,791,371	\$ 14,372,932	\$ 14,964,202	Payroll Dollars	
	\$ 1,581,561	\$ 591,270	Change, Dollars	
	12.4%	4.1%	Change, Percentage	

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
Financial Master Plan Summary
FY26 through FY35
(in thousands)

Attachment 7

ELECTRIC

	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
Operating Cash Flow										
Operating revenue	\$ 45,740	\$ 48,500	\$ 50,853	\$ 53,322	\$ 55,389	\$ 57,536	\$ 59,767	\$ 62,086	\$ 64,494	\$ 66,996
Operating Purchase Power Costs	(14,412)	(14,969)	(15,568)	(16,191)	(16,839)	(17,513)	(18,214)	(18,943)	(19,701)	(20,489)
Operating Expenses	(18,858)	(19,662)	(20,449)	(21,267)	(22,118)	(23,002)	(23,922)	(24,879)	(25,874)	(26,909)
Other revenue/(expenses)	(44)	(22)	(9)	11	31	54	73	100	117	143
Net Income FMP	\$ 12,426	\$ 13,847	\$ 14,827	\$ 15,875	\$ 16,463	\$ 17,075	\$ 17,704	\$ 18,364	\$ 19,036	\$ 19,741
Transfer from/(to) funds	6,620	757	853	(975)	303	(3,067)	(2,697)	(4,003)	(3,416)	(5,748)
Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-
Debt principal payments	(160)	(170)	(1,632)	(1,637)	(1,647)	(1,657)	(1,667)	(1,677)	(1,692)	(1,702)
2022 Debt proceeds use- \$0,000	-	-	-	-	-	-	-	-	-	-
Capital projects	(18,320)	(14,244)	(13,601)	(12,847)	(14,584)	(12,044)	(12,644)	(12,467)	(13,400)	(11,188)
Change in Operating Cash	\$ 566	\$ 190	\$ 447	\$ 416	\$ 535	\$ 308	\$ 695	\$ 217	\$ 527	\$ 1,102
	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
Op Reserve % of OpExp (Goal 50%)	51%	50%	50%	50%	50%	50%	51%	50%	50%	52%
Rate Reserve % of PPE (Goal 50%)	51%	51%	51%	51%	51%	51%	51%	51%	50%	50%
Capital Reserves % Capx (Goal100%)	80%	76%	70%	76%	74%	91%	104%	124%	139%	164%
Cash & Reserve Balances										
Operating Reserve (Gen Fd) Balance	\$ 9,566	\$ 9,756	\$ 10,203	\$ 10,620	\$ 11,154	\$ 11,462	\$ 12,157	\$ 12,374	\$ 12,902	\$ 14,004
Rate Reserve Balance	7,300	7,579	7,879	8,191	8,515	8,852	9,203	9,568	9,947	10,341
Capital Reserve Balance	8,357	9,266	8,798	10,718	10,486	13,748	17,092	21,419	25,354	31,688
Capital Vehicle Reserve Balance	2,417	1,532	1,605	1,162	1,635	1,913	1,855	2,160	2,387	2,748
Deferred Liability	2,434	2,495	2,557	2,621	2,687	2,754	2,823	2,894	2,966	3,040
Facility Fee Reserve Balance	457	650	796	946	1,100	1,264	1,439	1,624	1,821	2,029
Cash & Reserve Balances	\$ 30,531	\$ 31,278	\$ 31,838	\$ 34,258	\$ 35,577	\$ 39,993	\$ 44,569	\$ 50,039	\$ 55,377	\$ 63,850
Recommended/Proposed rate change	5.00%	5.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Net Rate Increase in active FMP	5.00%	5.00%	4.00%	4.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
Financial Master Plan Summary
FY26 through FY35
(in thousands)

Attachment 7

WATER

	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
Operating Cash Flow										
Operating revenue	\$ 22,432	\$ 23,982	\$ 25,671	\$ 27,481	\$ 29,420	\$ 30,620	\$ 31,870	\$ 33,171	\$ 34,525	\$ 35,935
Operating expenses	(14,328)	(15,025)	(15,636)	(16,272)	(16,914)	(17,581)	(18,276)	(18,997)	(19,747)	(20,526)
Other revenue and expenses	(806)	(763)	(709)	(662)	(610)	(556)	(496)	(438)	(370)	(265)
Net income	\$ 7,298	\$ 8,194	\$ 9,326	\$ 10,547	\$ 11,896	\$ 12,483	\$ 13,098	\$ 13,736	\$ 14,408	\$ 15,144
Transfers from/(to) funds	3,426	2,148	1,822	603	28	(1,499)	(1,694)	(2,593)	(1,299)	(2,322)
Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-
Debt principal payments	(1,000)	(1,045)	(2,050)	(2,085)	(2,130)	(2,180)	(2,225)	(2,285)	(2,330)	(1,665)
Debt proceeds (new debt) - \$0,000	-	-	-	-	-	-	-	-	-	-
Capital expenditures	(9,715)	(8,939)	(8,802)	(8,743)	(9,488)	(8,365)	(8,944)	(8,300)	(8,923)	(8,148)
Change in Operating Cash	\$ 9	\$ 358	\$ 296	\$ 322	\$ 306	\$ 439	\$ 235	\$ 558	\$ 1,856	\$ 3,009
	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35
OpGF Reserve% of OpExp Goal 50%	50%	50%	50%	50%	50%	50%	50%	51%	58%	71%
Capital Reserves % CapxGoal 100%	39%	27%	12%	15%	19%	43%	63%	94%	109%	136%
Cash & Reserve Balances										
Operating Cash Balance (GenFd)	\$ 7,110	\$ 7,468	\$ 7,764	\$ 8,086	\$ 8,392	\$ 8,831	\$ 9,066	\$ 9,624	\$ 11,480	\$ 14,489
Capital Reserve Balance	2,993	1,668	210	115	618	2,633	4,299	7,606	9,796	12,541
Vehicle Reserve Balance	428	770	895	1,355	1,314	1,791	2,311	2,659	2,458	3,103
Deferred Liability	128	131	134	137	140	144	148	152	156	160
Facility Fee Balance	2,086	1,777	2,100	1,913	2,283	2,138	2,568	2,531	3,030	3,091
Cash & Reserve Balances	\$ 12,745	\$ 11,814	\$ 11,103	\$ 11,606	\$ 12,747	\$ 15,537	\$ 18,392	\$ 22,572	\$ 26,920	\$ 33,384
Debt service coverage (1.25 required until 2036)	4.55	4.99	3.74	4.15	4.60	4.79	4.99	5.18	5.42	7.50
Change to Proposed FY26 & FY27	0.0%	0.0%								
Recommended FY26&FY27 & draft rate changes	6.5%	6.5%	6.5%	6.5%	6.5%	3.5%	3.50%	3.50%	3.50%	3.50%
	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)

Financial Master Plan - RESERVE BALANCES - Actual | Forecast | Goal

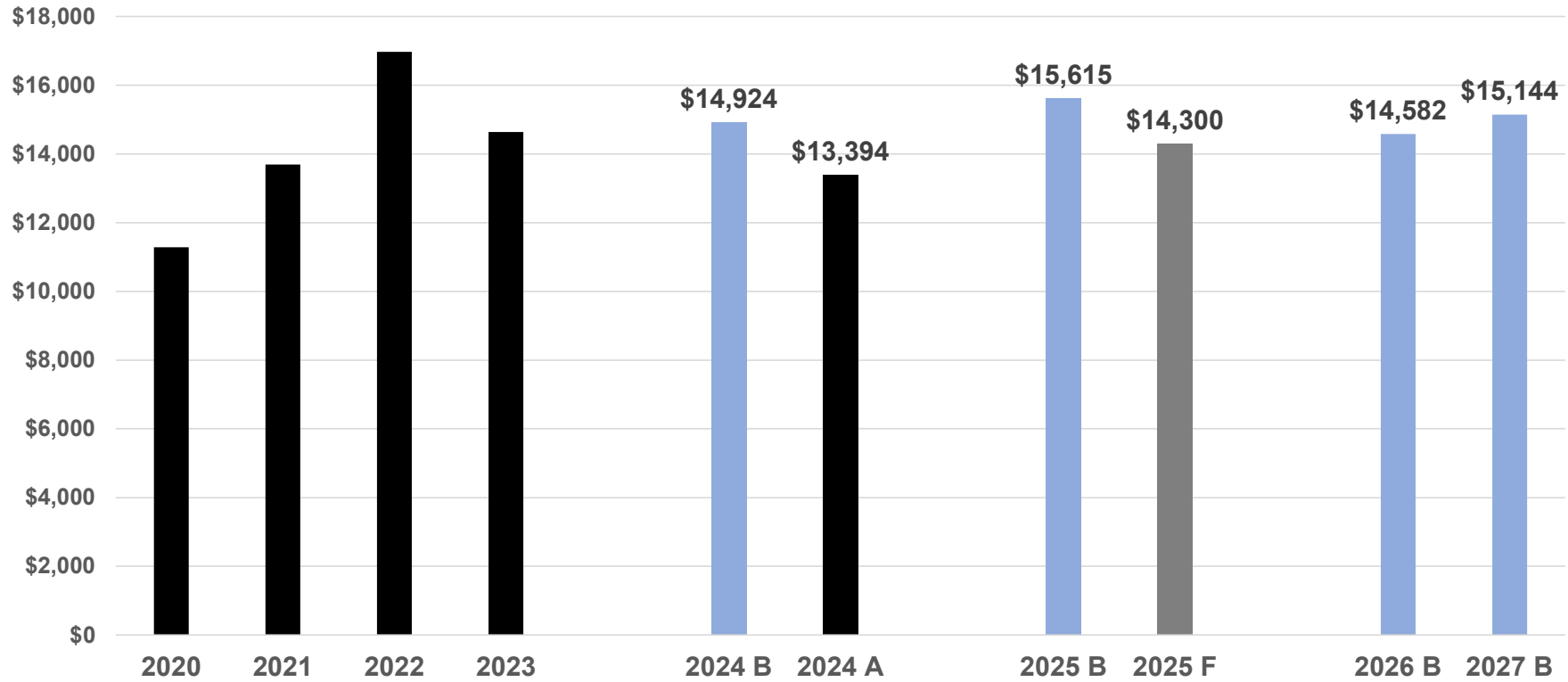
	Actual 12/31/2023 Balance	Actual 12/31/2024 Balance	Forecast 2025 Change	Forecast 12/31/2025 Balance	BUDGET 2026 Change	BUDGET 12/31/2026 Balance	BUDGET 2027 Change	BUDGET 12/31/2027 Balance		2027 Policy Goal	
ELECTRIC UTILITY											
(A) General Fund	\$ 7,775,783	\$ 10,672,049	\$ (1,672,049)	\$ 9,000,000	\$ 566,000	\$ 9,566,000	\$ 190,000	\$ 9,756,000	99%	\$ 9,831,000	(A)
(B) Rate Reserve	5,301,196	5,996,206	978,794	6,975,000	325,000	7,300,000	279,000	7,579,000	101%	7,485,000	(B)
(C) Capital Reserve	10,672,016	11,009,923	3,094,077	14,104,000	(5,747,000)	8,357,000	909,000	9,266,000	65%	14,211,000	(C)
(D) Vehicle Reserve	1,478,862	1,932,621	457,379	2,390,000	27,000	2,417,000	(885,000)	1,532,000	383%	400,000	(D)
(E) Facility Fees	349,579	653,845	(397,845)	256,000	201,000	457,000	193,000	650,000			(E)
(F) Deferred Liability	2,169,608	2,267,444	107,556	2,375,000	59,000	2,434,000	61,000	2,495,000	113%	2,205,000	(F)
Total Reserves	\$ 27,747,044	\$ 32,532,088	\$ 2,567,912	\$ 35,100,000	\$ (4,569,000)	\$ 30,531,000	\$ 747,000	\$ 31,278,000		\$ 34,132,000	
(G) AB32 Cap&Trade	445,980	481,113	(131,113)	350,000	(91,000)	259,000	(44,000)	215,000		NA	(G)
WATER UTILITY											
(H) General Fund	\$ 8,183,055	\$ 6,994,900	\$ 105,100	\$ 7,100,000	\$ 10,000	\$ 7,110,000	\$ 358,000	\$ 7,468,000	99%	\$ 7,513,000	(H)
(J) Capital Reserve	3,059,077	4,356,937	1,343,063	5,700,000	(2,707,000)	2,993,000	(1,325,000)	1,668,000	18%	9,102,000	(J)
(K) Vehicle Reserve	451,654	728,607	(253,607)	475,000	(47,000)	428,000	342,000	770,000	385%	200,000	(K)
(L) Facility Fees	2,034,180	1,906,534	(106,534)	1,800,000	286,000	2,086,000	(309,000)	1,777,000			(L)
(M) Deferred Liability	113,826	120,249	4,751	125,000	3,000	128,000	3,000	131,000	105%	125,000	(M)
Total Reserves	\$ 13,841,792	\$ 14,107,227	\$ 1,092,773	\$ 15,200,000	\$ (2,455,000)	\$ 12,745,000	\$ (931,000)	\$ 11,814,000		\$ 16,940,000	

- (A) DC 3.01.04 - Electric General Fund cash reserve equal to one half of the annual budgeted operating expenses, excluding depreciation and purchased power*
* the addition of the words to exclude 'purchased power' is a recommended 2021 change to District Code wording for Electric's General Fund cash reserve goals
- (B) DC 3.01.04 -Electric Rate Reserve minimum cash reserve equal to six months of the budgeted cost of purchased power
- (C) DC 3.01.05 -Electric Capital Reserve goal equal to the average annual budget for capital replacement
- (D) no specific DC for Electric Vehicle Reserve goal, staff recommends a goal of \$200,000 minimum balance to enable ability to address unplanned / unexpected needs.
- (E) Electric Facility Fees managed by facility fee restrictions for use.
- (F) DC 3.01.04 - Electric Deferred Liability reserve intent is to provide reserves for unfunded liabilities such as pension costs; reserve goal established by Board annually.
- (G) AB32 Cap & Trade funds are restricted; use of funds lowers rates revenue requirement.
- (H) DC 3.01.04 - Water General Fund cash reserve equal to one half of the annual budgeted operating expenses, excluding depreciation
- (J) DC 3.01.05 -Water Capital Reserve goal equal to the average annual budget for capital replacement
- (K) no specific DC for Water Vehicle Reserve goal, staff recommends a goal of \$200,000 minimum balance to enable ability to address unplanned / unexpected needs.
- (L) Water Facility Fees managed by facility fee restrictions for use.
- (M) DC 3.01.04 - Water Deferred Liability reserve intent is to provide reserves for unfunded liabilities such as pension costs; reserve goal established by Board annually.

District Code (DC)

TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)

Purchased Power Costs (\$ in thousands)



TDPUD Budget FY2026 and FY2027 (11/5/2025 PH)
Purchased Power Detail

\$	170,000	Renewables(cc4/908.768)
\$	14,412,000	Purchased Power (GL 555)
\$	14,582,000	Purchased Power (Total)

	Budget 2026			Budget 2027		
	<u>MWH</u>	<u>Cost</u>	<u>\$/MWH</u>	<u>MWH</u>	<u>Cost</u>	<u>\$/MWH</u>
Total	180,000	\$ 14,582,000	\$ 81.01	181,500	\$ 15,144,000	\$ 83.44
Enviro.Compliance/other		\$ 116,000	\$ 0.64			
NVE - Transmission		\$ 848,000	\$ 4.71			<LTM trend, adj. for billing €
NVE - EIM		\$ 236,000	\$ 1.31			<LTM trend, adj. for billing €
TCID						< not currently planned source
Stampede	9,600	\$ 476,000	\$ 49.58			<MWH-3yrAvg, \$ current trend
UAMPS, Net Total	170,400	\$ 12,906,000	\$ 75.74			
POOL	45,278	\$ 2,846,988	\$ 62.88			
TRANS-JORDAN	12,000	\$ 1,071,037	\$ 89.25			
OUT SCHED		\$ 30,000	\$ 0.17			
PX	5,770	\$ 609,176	\$ 105.58			
PV WIND	395	\$ 27,117	\$ 68.65			
NEBO	27,215	\$ 2,360,600	\$ 86.74			
HORSE BUTTE	41,136	\$ 3,203,821	\$ 77.88			
VEYO	9,386	\$ 939,479	\$ 100.09			
FALLON/TDPUD	13,220	\$ 575,213	\$ 43.51			
RED MESA	16,000	\$ 839,569	\$ 52.47			
Other Costs UAMPS		\$ 403,000	\$ 2.24			

MWH used UAMPS current trends and 3yr average analysis, adjusting for known mix changes

MWH

Actual 2022	181,953	
Actual 2023	179,867	
Actual 2024	172,684	3yr average
LTM 6/2025	172,115	178,168
Budget 2026	180,000	1.0%
Budget 2027	181,500	0.8%



Resolution No. 2025-29

ADOPTING THE BUDGET AND OVERHEAD RATES FOR FY26 and FY27

WHEREAS The Board of Directors adopted a Mission Statement, Values, and Strategic Plan for the District; and

WHEREAS District staff used the above aforementioned to prepare a draft FY26 and FY27 Budget; and

WHEREAS the Board of Directors, Staff, and the public participated in budget workshops in the months of July, August, and October of 2025; and

WHEREAS on October 15, 2025, the Board of Directors received a draft FY26 and FY27 Budget; and

WHEREAS on November 19, 2025, a public hearing was held regarding draft FY26 and FY27 Budget; and

WHEREAS the Board of Directors accepts the organization changes as outlined in the FY26 and FY27 Budget; and

WHEREAS the budget for District operations and capital spending for the years FY26 and FY27 describes accounting overhead allocation rates for labor, transportation, administration, and construction costs; and

NOW THEREFORE BE IT RESOLVED by the Board of Directors of Truckee Donner Public Utility District as follows:

- A. The FY26 and FY27 Budget is hereby adopted;
- B. The General Manager and Staff are authorized to implement the biennial FY26 and FY27 Budget;
- C. The following Budget overhead allocation rates are adopted;

Overhead Type	FY26	FY27
Labor	90.88%	92.34%
Transportation	\$ 22.21	\$ 23.12
Administration	3.57%	3.64%
Construction	20.85%	21.35%

D. Approve the budgeted transfers needed to balance the FY26 and FY27 Budget.

PASSED AND ADOPTED by the Board of Directors at a meeting duly called and held within the District on the 19th of November 2025 by the following roll call vote:

AYES:

ABSTAIN:

NOES:

ABSENT:

TRUCKEE DONNER PUBLIC UTILITY DISTRICT

By _____
Christa Finn, President of the Board

ATTEST:

Brian Wright, General Manager