



Tahoe-Truckee Sanitation Agency
Annual Budget
Fiscal Year 2023-2024

Adopted: June 26, 2023

**Tahoe-Truckee Sanitation Agency
Annual Budget
Fiscal Year 2023-2024**

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Introduction

The Tahoe Truckee Sanitation Agency (Agency or T-TSA) was formed on May 1, 1972, to comply with the Porter-Cologne Water Quality Control Act and to provide wastewater treatment to the communities of north and west shores of Lake Tahoe, Truckee, and the Truckee River corridor. T-TSA owns, operates, and maintains the Truckee River Interceptor (TRI) and Water Reclamation Plant (WRP). T-TSA collects and treats sewerage from its five (5) member Districts: North Tahoe Public Utility District, Tahoe City Public Utility District, Alpine Springs County Water District, Olympic Valley Public Utility District and Truckee Sanitary District. The NorthStar Community Services District also contributes wastewater to T-TSA, via the Truckee Sanitary District sewer collection system, however, it is not considered a member district. T-TSA is governed by a five (5) member Board of Directors and each Director is appointed from each of the member districts.

The TRI is approximately 19 miles, ranges in diameter from 18-inches to 42-inches and conveys wastewater to the WRP. The WRP provides advanced treatment of all wastewater flows and is capable of treating a maximum 7-day average flow during the summer months of 9.6 million gallons per day (MGD) and has a peak instantaneous flow capacity of 15.4 MGD. The wastewater treatment process consists of screening, grit removal, primary clarification, high-purity oxygen activated sludge treatment, phosphorus stripping, chemical phosphorus removal, recarbonation, biological nitrogen removal, granular media filtration, disinfection, and odor control. The final effluent from the WRP is discharged to disposal fields, via sub-surface flow.

The mission of T-TSA is to:

- Operate and maintain the wastewater treatment plant and related facilities in a sound, efficient and effective manner.
- Maintain a workplace that fosters professional growth and job satisfaction.
- Protect its assets and investments through sound financial policies and practices.
- Improve service through long-range planning and the wise use of technology.
- Lead the discussion of strategy development for regional wastewater issues for the benefit of all customers and the environment.

The Agency maintains numerous funds which are collectively utilized for (1) maintaining the daily operations of the Agency, (2) implementation of capital improvement projects, and (3) maintaining reserves. Daily operations are administered through the General Fund (Fund 10). Capital improvements which are designated as individual projects estimated at \$25,000 or greater are administered through two funds: Wastewater Capital Reserve Fund (Fund 02) and Replacement, Rehabilitation and Upgrade Fund (Fund 06) depending on the project scope. The Emergency and Contingency Reserve Fund (Fund 07) is the reserve fund to manage Agency financial obligations, mitigate risks due to revenue shortfalls and unanticipated expenses, aid in long-term financial planning, and insulate ratepayers from large, abrupt increases in service charges.

This annual budget is prepared to project revenues and expenditures that are anticipated for the daily operations of the Agency for fiscal year 2023-2024 commencing July 1, 2023, through June 30, 2024, and to plan for capital improvements over the next five (5) fiscal years. The operating budget and capital improvement plan (CIP) formats for fiscal year 2023-2024 are similar to the past fiscal year.

This annual budget includes the following: (1) a review of fiscal year 2022-2023 revenues and expenditures; (2) fiscal year 2023-2024 revenues; (3) fiscal year 2023-2024 expenditures; (4) capital improvements plan (5-year); (5) fund summaries; (6) Unfunded Accrued Liability; (7) end of year projected balances; and (8) General Fund budget expenditures summary.

Fund Descriptions

The Agency maintains its assets through various funds and bank institutions. There is one (1) operating fund (Fund 10) and three (3) reserve funds (Funds 02, 06 & 07). The Agency's Fund Policy can be referenced from its website (www.ttsa.net). The descriptions and assigned fund numbers of each fund are as follows:

Fund 10: General Fund

The General Fund revenue source is provided through the collection of property tax revenue, sewer service charges, fund interest, and miscellaneous revenue. The fund is used to pay the costs and expenses relating to the operation and maintenance of the wastewater transport, treatment, disposal, and related facilities, including expenditures to support the Administrative, Operations, Maintenance, and Engineering departments.

The General Fund amount shall be fixed at the beginning of each fiscal year as part of the budget process. It ordinarily shall be in an amount equal to 60% of the annually budgeted expenses plus the annually budgeted Unfunded Accrued Liability (UAL) payment. At the end of each fiscal year, surplus money in the General Fund exceeding this minimum target balance shall be transferred to the Replacement, Rehabilitation and Upgrade Fund. If at the end of fiscal year, the General Fund does not have a surplus equal to 60% of the annually budgeted expenses plus the annually budgeted UAL payment, monies from the Replacement, Rehabilitation and Upgrade Fund shall be transferred to the General Fund to meet the minimum target balance.

Fund 02: Wastewater Capital Reserve Fund

The Wastewater Capital Reserve Fund is funded from connection fee revenue and fund interest. The purpose of the fund is to finance capital improvement and expansion facility projects that are necessary or appropriate to provide capacity to serve new development within the Agency's boundaries and to maintain a high level of sewer service for the benefit of such new development. The fund will be used for such capital improvement projects estimated to cost \$25,000 or greater. A capital improvement project costing less than \$25,000 generally will be funded from the General Fund. The Wastewater Capital Reserve Fund is a restricted fund; therefore, monies in the fund shall not be used for any other purpose or transferred to any other fund.

The Wastewater Capital Reserve Fund also may be borrowed from or directly used to cover in part uninsured emergency and catastrophic losses to capital facilities, including the sewage treatment plant and interceptor pipelines (facilities which benefit both new and existing development), and other necessary capital facility reserve needs.

The Wastewater Capital Reserve Fund balance shall be equal to the unexpended connection fee revenue balance. The Agency periodically will evaluate and adjust the connection fee amounts as appropriate in light of the anticipated future development plans and expectations and capacity expansion requirements. The Wastewater Capital Reserve Fund shall have a minimum target balance equal to fifty percent (50%) of the projected five years (current, plus four) of the planned budget for the capital improvement projects.

Fund 06: Replacement, Rehabilitation and Upgrade Fund

The Replacement, Rehabilitation and Upgrade Fund is funded from the transfer of monies from the General Fund as described above and fund interest. The purpose of the fund is to finance capital improvement projects to replace, rehabilitate and upgrade the existing plant, facilities, equipment, and appurtenances. The fund will be used for such capital improvement projects estimated to cost \$25,000 or greater. A capital improvement project costing less than \$25,000 generally will be funded from the General Fund.

The Replacement, Rehabilitation and Upgrade Fund balance shall be equal to the unexpended revenue balance of transfers to and from the General Fund. The Agency periodically will evaluate and adjust the target balance as appropriate in light of the anticipated future capital needs of the wastewater system. The Replacement, Rehabilitation and Upgrade Fund shall have a minimum target balance equal to fifty percent (50%) of the projected five years (current, plus four) of the planned budget for the capital improvement projects.

Fund 07: Emergency and Contingency Reserve Fund

The Emergency and Contingency Reserve Fund is funded by available Agency funds and fund interest. The Agency periodically may fund the Emergency and Contingency Reserve Fund through an appropriation in the Agency budget. The Agency will strive to replenish the fund as part of the budget in any fiscal year following any year in which money was withdrawn from the fund.

The Emergency and Contingency Reserve Fund is intended to manage Agency financial obligations, mitigate risks due to revenue shortfalls and unanticipated expenses, aid in long-term financial planning, and insulate ratepayers from large, abrupt increases in service charges. The fund is established for the following purposes and may be used for the following expenditures and needs: to fund costs and expenses arising out of or caused by an emergency or disaster; to fund unbudgeted and unanticipated capital improvements, repairs, and replacements; to pay unbudgeted and unanticipated operation, maintenance, management, or administrative expenses that are not covered by regular operating revenue; to pay uninsured losses; and, to cover other cash flow needs due to revenue delays or funding shortfalls.

The target fund balance is a minimum of \$4 million. The Agency will periodically evaluate and adjust the minimum fund balance accordingly.

Fund Administration

The majority of funds are deposited within the Local Agency Investment Fund (LAIF) which is an investment program for California local governments and special districts. The program offers local agencies the opportunity to participate in a major portfolio, which invests hundreds of millions of dollars of pooled funds, using the investment expertise of the State Treasurer's Office investment staff. In FY23, the Agency invested \$10 million in U.S. Treasury Securities and FDIC Insured Certificates of Deposit. Additionally, the Agency will be investing in CalClass in FY24.

As monies are required for expenditures, they are withdrawn from LAIF and placed in financial institutions for further distribution. All financial transactions in LAIF are recorded and fund balances are disseminated through Agency accounting procedures.

Fiscal Years 2022-2023 & 2023-2024 Budgets

Fund Revenues

Fund Revenue Summary

Fiscal Year 2022-2023:

FY23 projected actuals are in line with FY23 projected budget. Items of note are that General Fund revenue is expected to be higher than budget by 5.9% due to increased Sewer Service Charge, Ad Valorem and Fund Interest.

Fiscal Year 2023-2024:

FY24 revenue budget is approximately 17.1%, or \$3.5M greater than FY23 projected actuals revenue. This is primarily due to the increase in Sewer Service Charges from the rate increase.

When evaluating budgets for both fiscal years, FY24 budget is 119.3% of FY23 budget equating to an increase of approximately \$3.9M.

Table 1: Fund Revenue Summary

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
General Fund (#10)	17,751,000	18,793,000	105.9%	22,456,000	119.5%	126.5%
Wastewater Capital Reserve Fund (#2)	2,320,000	1,623,000	70.0%	1,511,000	93.1%	65.1%
Replacement, Rehabilitation and Upgrade Fund (#6)	87,000	117,000	134.5%	100,000	85.5%	114.9%
Emergency and Contingency Reserve Fund (#7)	70,000	81,000	115.7%	70,000	86.4%	100.0%
Total Revenue	20,228,000	20,614,000	101.9%	24,137,000	117.1%	119.3%

Fund 10: General Fund Revenue

Fiscal Year 2022-2023:

The FY23 projected actual revenues for the General Fund are 105.9% of the FY23 budget.

Fiscal Year 2023-2024:

The FY24 budget for the total General Fund revenues are 19.5% greater than the FY23 projected actuals, approximately \$3.7M, mostly due to the Sewer Rate Fee increase for FY24.

When comparing the FY24 budget to prior year's budget, the increase is 26.5%, approximately \$4.7M. The increase is mainly due to the recent increases in the Sewer Rate Fees. The following assumptions were made when budgeting General Fund Revenues for FY24:

- 1) Sewer Service Charges include the increase that was approved by the Board through the proposition 218 process.
- 2) Ad Valorem Revenue was increased by 3.0% from projected FY23 actuals.
- 3) Fund Interest includes LAIF and Bank interest, as well as investment earnings on the U.S. Treasury Securities purchased.

Table 2: General Fund Revenue

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
Sewer Service Charges	13,171,000	13,616,000	103.4%	17,026,000	125.0%	129.3%
Ad Valorem	4,445,000	4,930,000	110.9%	5,078,000	103.0%	114.2%
Fund Interest - LAIF/Banks	45,000	151,000	335.6%	254,000	168.2%	564.4%
Other Revenue	65,000	71,000	109.2%	73,000	102.8%	112.3%
Temporary Discharge Permits	25,000	25,000	100.0%	25,000	100.0%	100.0%
Total Revenue	17,751,000	18,793,000	105.9%	22,456,000	119.5%	126.5%

Fund 02: Wastewater Capital Reserve Fund Revenue

Fiscal Year 2022-2023:

The FY23 projected actual revenues for Wastewater Capital Reserve Fund are \$914K lower than the FY23 budget, approximately a 70.0% of budget. This is primarily due to a significant decrease in connections fees, possibly due to the significant weather in the area.

Fiscal Year 2023-2024:

The FY24 budget includes an estimated \$1.1M in connection fee revenues. This is based on an assumption of a 0.5% growth in connected EDUs or an additional 214 EDUs paying the nominal T-TSA connection fee of \$5,000 per EDU. Connection fee revenues for FY24 are estimated to be slightly lower than those collected the past several years. This is based on trend data and no indication of any large commercial or multi-family units being developed within the T-TSA service area in the coming year.

When comparing FY24 budget to FY23 budget, there is a decrease of approximately \$809K.

Table 3: Wastewater Capital Reserve Fund Revenue

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
Sewer Connection Fee	2,129,000	1,215,000	57.1%	1,071,000	88.1%	50.3%
Fund Interest - LAIF/Banks	191,000	408,000	213.6%	440,000	107.8%	230.4%
Total Revenue	2,320,000	1,623,000	70.0%	1,511,000	93.1%	65.1%

Fund 06: Replacement, Rehabilitation and Upgrade Fund Revenue

Fiscal Year 2022-2023:

FY23 projected actuals are approximately 134.5% of the FY23 budget, which is due to the increased interest rates for LAIF.

Fiscal Year 2023-2024:

LAIF interest rates are expected to decrease in FY24; therefore, the FY24 budget is 85.5% of the FY23 projected actuals, resulting in a decrease of \$17K.

When comparing year over year budgets, FY24 budget is 14.9% higher than the FY23 budget.

Table 4: Replacement, Rehabilitation and Upgrade Fund Revenue

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
Fund Interest - LAIF/Banks	87,000	117,000	134.5%	100,000	85.5%	114.9%
Total Revenue	87,000	117,000	134.5%	100,000	85.5%	114.9%

Fund 07: Emergency and Contingency Reserve Fund Revenue

Fiscal Year 2022-2023:

FY23 projected actuals are approximately 115.7% of the FY23 budget, which is due to the increased interest rates for LAIF.

Fiscal Year 2023-2024:

LAIF interest rates are expected to decrease in FY24; therefore, the FY24 budget is 86.4 % of the FY23 projected actuals, resulting in a decrease of \$11K.

When comparing year over year budgets, FY24 budget is consistent with FY23 Budget.

Table 5: Emergency and Contingency Reserve Fund Revenue

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
Fund Interest - LAIF/Banks	70,000	81,000	115.7%	70,000	86.4%	100.0%
Total Revenue	70,000	81,000	115.7%	70,000	86.4%	100.0%

Fund Expenditures

Fund 10: General Fund Expenditures – Summary

Fiscal Year 2022-2023:

Projected actuals of FY23 are 91.3% of FY23 budget, approximately \$1.6M under budget. This is due to a reduction of expenditures Employee Benefits, Contractual Services, Professional Services, and Supplies, Repairs and Maintenance. The reduction is mostly due to the Retiree Health Insurance Premium reimbursement of \$450K. Additionally, there is an expected overall reduction of projected expenditures in FY23 for Contractual Services, mostly chemical of (\$192K); Professional Services, mostly Engineering contractors and Legal (\$347K) and Supplies, Repairs and Maintenance, mostly in Warehouse Stock (\$252K).

Fiscal Year 2023-2024:

The FY24 expenditure budget is 113.0%, \$2.1M, of the FY23 projected actual expenditures. This is primarily due to larger increases in Employee Benefits, Contractual Services, Professional Services, Conferences and Training, Utilities, and Supplies, Repairs & Maintenance. Note, when comparing FY24 budget to FY23 projected actuals, the projected actuals were under budget; therefore, inflating the variances slightly. The increase is a result of some expenditures carrying forward from

prior year and higher expected inflation. Items of note, are as follows: 1) Health Benefits does not include a Retiree Health Insurance Reimbursement in FY24; 2) Contractual Services include an increase in Chemicals of \$339K with \$224K in Sodium Hypochlorite, note FY23 actuals do not include a full year of Sodium Hypochlorite; 3) Professional Services have an overall increase of \$130K in Engineering Consultant Fees and \$104K in Legal Fees and includes Class and Compensation study for \$78K; 4) Conferences and Training have an overall increase of \$168K which includes carryover training from prior year as well as the new Supervisor/Manager training of approximately \$68K; 5) Increases in utilities have been consistent in FY23 and are expected to continue to increase in FY24 with an estimate budget increase of \$154K; 6) There is an increase in Supplies Repairs and Maintenance of \$343K mostly in Warehouse Stock and TRI-Mechanical.

When comparing year over year budgets, the FY24 budget is 3.1 %, \$556K, higher than the FY23 budget. This is primarily due to increases in Salaries & Wages, Contractual Services and Utilities. The Salaries & Wages increase is due to cost-of-living adjustments to all departments, budgeting Salaries and Wages for all employees at the highest step and adding two FTE's – one to Finance and Administration and one to IT.

Table 6: 2023-2024 General Fund Expenditures – Summary

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
Salaries & Wages	6,194,000	6,590,000	106.4%	6,567,000	99.7%	106.0%
Employee Benefits	3,701,100	2,843,500	76.8%	3,602,500	126.7%	97.3%
Director Fees	9,500	9,500	100.0%	9,500	100.0%	100.0%
Vehicles - Maintenance	90,000	91,500	101.7%	83,000	90.7%	92.2%
CSRMA Insurance	336,000	330,000	98.2%	415,000	125.8%	123.5%
Professional Memberships	53,500	42,000	78.5%	53,500	127.4%	100.0%
Agency Permits & Licenses	203,000	207,000	102.0%	225,000	108.7%	110.8%
Office Expenses	327,000	259,000	79.2%	336,500	129.9%	102.9%
Contractual Services	2,610,000	2,418,000	92.6%	2,740,500	113.3%	105.0%
Professional Services	756,000	409,000	54.1%	689,000	168.5%	91.1%
Conferences & Training	126,000	46,000	36.5%	214,000	465.2%	169.8%
Utilities	1,308,000	1,259,500	96.3%	1,413,000	112.2%	108.0%
Supplies, Repairs & Maintenance	1,143,000	891,500	78.0%	1,234,500	138.5%	108.0%
Total Expenditures	16,857,100	15,396,500	91.3%	17,583,000	114.2%	104.3%
CalPERS Unfunded Accrued Liability	1,303,500	1,181,000	90.6%	1,144,000	96.9%	87.8%
Total Expenditures with UAL	18,160,600	16,577,500	91.3%	18,727,000	113.0%	103.1%

Fund 10: General Fund Expenditures – Summary by Department

When comparing the FY24 department budgets to the total budget, the department breakdown is as follows: Operations & Maintenance = 66.0% (Operations Department = 41.1%, Maintenance Department = 24.9%); Engineering Department = 9.1%, and Administrative Department = 18.8%; Even though the CalPERS UAL applies to all departments, it has been listed as its own "department" reference and is 6.1% of the total budget.

Table 7: 2023-2024 General Fund Expenditures – Summary by Department

Department	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
Administrative	3,134,500	3,139,000	100.1%	3,517,000	112.0%	112.2%
Operations	7,068,000	6,637,000	93.9%	7,690,000	115.9%	108.8%
Engineering	1,877,100	1,447,000	77.1%	1,706,000	117.9%	90.9%
Maintenance	4,777,500	4,173,500	87.4%	4,670,000	111.9%	97.7%
CalPERS Unfunded Accrued Liability	1,303,500	1,181,000	90.6%	1,144,000	96.9%	87.8%
Total Expenditures	18,160,600	16,577,500	91.3%	18,727,000	113.0%	103.1%

Fund 10: General Fund Expenditures – Administrative Department

Fiscal Year 2022-2023:

Projected actuals of FY23 are 100.1% of FY23 budget, \$5K over budget. Salaries and Wages were \$219K over budget due to salaries for two General Managers concurrently netted against \$117K under budget for Professional Services primarily due to lower legal fees.

Fiscal Year 2023-2024:

The FY24 budget is \$378K (12.2%) greater than the FY23 projected actuals, due to increases in Insurance, Professional Services and Conferences and Training. the Property Insurance is expected to increase by 30%-35% and the other insurances 5%-10%. This is an increase of \$85K. The increase in professional services is primarily due to the Class and Comp Study, \$78K and \$104K in Legal Fees. Conferences and Training have increased by \$96K which includes \$78K for Supervisor/Manager Training.

Comparing FY24 budget to FY23 budget, there is an increase of \$383K, or 12.2%, which is due to increases in Salaries & Wages, Employee Benefits primarily due to the cost-of-living adjustments and an additional FTE. There is also an increase in Insurance, as noted above. Lastly, there is an increase in Conferences and Training of \$68K for the Supervisor/Manager Training.

Table 8: General Fund Expenditures – Administrative Department

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
Salaries & Wages	1,196,000	1,415,000	118.3%	1,293,000	91.4%	108.1%
Employee Benefits	647,000	590,000	91.2%	694,500	117.7%	107.3%
Director Fees	9,500	9,500	100.0%	9,500	100.0%	100.0%
CSRMA Insurance	336,000	330,000	98.2%	415,000	125.8%	123.5%
Professional Memberships	35,000	30,500	87.1%	36,000	118.0%	102.9%
Office Expenses	90,500	90,000	99.4%	128,000	142.2%	141.4%
Contractual Services	167,000	170,500	102.1%	179,500	105.3%	107.5%
Professional Services	481,000	364,000	75.7%	514,000	141.2%	106.9%
Conferences & Training	43,500	15,500	35.6%	111,500	719.4%	256.3%
Utilities	129,000	124,000	96.1%	136,000	109.7%	105.4%
Total Expenditures	3,134,500	3,139,000	100.1%	3,517,000	112.0%	112.2%

Fund 10: General Fund Expenditures – Operations Department

Fiscal Year 2022-2023:

Projected actuals of FY23 are 93.9% of FY23 budget, \$431K under budget. This is due to Employee Benefits and Contractual Services. This is primarily due to the FY23 Retiree Health Insurance reimbursement.

Fiscal Year 2023-2024:

The FY24 budget is 115.9% of the FY23 projected actuals which is \$1.0M higher. Part of this increase is within Salaries & Wages and Employee Benefits of \$529K which is primarily due to the 4.8% cost-of-living adjustments and budgeting all salaries at the highest step. Additionally, there was a 22.9%, \$392K, increase in FY24 budget over FY23 projected actuals for Contractual Services due to a significant increase in chemicals. Utilities have been steadily increasing, there is a budgeted increase of \$138K in utilities.

Comparing FY24 budget to FY23 budget, the increase is smaller, 8.8%, which is due to increases in Salaries and Wages, Contractual Services and Utilities.

Table 9: General Fund Expenditures – Operations Department

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
Salaries & Wages	2,208,000	2,272,000	102.9%	2,418,000	106.4%	109.5%
Employee Benefits	1,428,500	1,084,500	75.9%	1,467,500	135.3%	102.7%
Professional Memberships	6,500	4,000	61.5%	6,500	162.5%	100.0%
Agency Permits & Licenses	202,000	207,000	102.5%	225,000	108.7%	111.4%
Office Expenses	30,000	61,500	205.0%	26,500	43.1%	88.3%
Contractual Services	1,838,500	1,714,000	93.2%	2,106,000	122.9%	114.5%
Conferences & Training	11,000	6,000	54.5%	16,000	266.7%	145.5%
Utilities	1,171,500	1,131,000	96.5%	1,268,500	112.2%	108.3%
Supplies, Repairs & Maintenance	172,000	157,000	91.3%	156,000	99.4%	90.7%
Total Expenditures	7,068,000	6,637,000	93.9%	7,690,000	115.9%	108.8%

Fund 10: General Fund Expenditures – Engineering Department

Fiscal Year 2022-2023:

Projected actuals of FY23 are 77.1% of FY23 budget, \$430K under budget. This is primarily due to Professional Services being under budget by \$230K, which includes on-call services not being utilized and remaining portion of the budget of \$175K for the review and preparation of a pretreatment program. The pretreatment program project was initiated but not concluded in the fiscal year and there were minimal general engineering consultant services utilized, therefore, the budgeted amounts were not fully expended.

Fiscal Year 2023-2024:

The FY24 budget is 117.9%, approximately \$259K over FY23 projected actuals due to carrying over the unused budget for the pretreatment program project and general engineering consultant services, as stated above.

The FY24 budget is 90.9% of the FY23 budget, with the largest reduction in Contractual Services and Professional Services.

Table 10: General Fund Expenditures – Engineering Department

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
Salaries & Wages	830,000	794,000	95.7%	828,000	104.3%	99.8%
Employee Benefits	347,600	307,500	88.5%	369,500	120.2%	106.3%
Professional Memberships	3,000	2,000	66.7%	3,500	175.0%	116.7%
Office Expenses	31,000	20,500	66.1%	4,500	22.0%	14.5%
Contractual Services	272,500	193,500	71.0%	200,000	103.4%	73.4%
Professional Services	275,000	45,000	16.4%	175,000	388.9%	63.6%
Conferences & Training	34,500	14,500	42.0%	38,500	265.5%	111.6%
Utilities	1,500	2,000	133.3%	0	0.0%	0.0%
Supplies, Repairs & Maintenance	82,000	68,000	82.9%	87,000	127.9%	106.1%
Total Expenditures	1,877,100	1,447,000	77.1%	1,706,000	117.9%	90.9%

Fund 10: General Fund Expenditures – Maintenance Department

Fiscal Year 2022-2023:

Projected actuals of FY23 are 87.4% of the budgeted amount, a difference of \$604K, primarily due to Employee Benefits which would include a portion of the Retiree Health Insurance reimbursement. Additionally, Supplies, Repairs & Maintenance were under budget \$223K due to reduced purchasing in Warehouse Stock.

Fiscal Year 2023-2024:

The FY24 budget is 11.9% or \$497K higher than FY23 projected actuals. This is due to an increase in Employee Benefits and Supplies, Repairs & Maintenance. The increase in Employee Benefits is due to the Retiree Health Insurance Reimbursement in FY23. The increase in Supplies, Repairs and Maintenance is due to the increase in Warehouse Stock and the carryforward of budgeted purchases from FY23 that were not made in FY23.

The FY24 budget is 97.7% of FY23 budget which is \$223K lower than FY23 budget which is reasonable.

Table 11: General Fund Expenditures – Maintenance Department

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)
Salaries & Wages	1,960,000	2,109,000	107.6%	2,028,000	96.2%	103.5%
Employee Benefits	1,278,000	861,500	67.4%	1,071,000	124.3%	83.8%
Vehicles - Maintenance	90,000	91,500	101.7%	83,000	90.7%	92.2%
Professional Memberships	9,000	5,500	61.1%	7,500	136.4%	83.3%
Office Expenses	175,500	87,000	49.6%	177,500	204.0%	101.1%
Contractual Services	332,000	340,000	102.4%	255,000	75.0%	76.8%
Conferences & Training	37,000	10,000	27.0%	48,000	480.0%	129.7%
Utilities	6,000	2,500	41.7%	8,500	340.0%	141.7%
Supplies, Repairs & Maintenance	889,000	666,500	75.0%	991,500	148.8%	111.5%
Total Expenditures	4,777,500	4,173,500	87.4%	4,670,000	111.9%	97.7%

Capital Improvement Plan (CIP) Expenditures

Fund 02: Wastewater Capital Reserve Fund Expenditures

Table 12 identifies the projects and expenditures for the 5-year Capital Improvements Plan (CIP) within the Wastewater Capital Reserve Fund. The projects include those identified in the 2022 Master Sewer Plan, the 2022 SCADA/IT Master Plan, and all other Agency staff identified projects.

The fund continues to provide a percentage of the 2020 Wastewater Revenue Refunding Bond debt payment. Overall, FY24 capital improvements is approximately \$1.1M and the 5-year total for the capital improvements is approximately \$15.9M. When debt service payment is included, the 5-year total fund expenditure is approximately \$25.9M.

Table 12: 2023-2024 Wastewater Capital Reserve Fund CIP Expenditures (5-Year)

Item No.	Project Description	FY24	FY25	FY26	FY27	FY28	Total
1	Disinfection Process Modernization	500,000	0	0	467,000	3,508,000	4,475,000
2	FY23 Scada/IT Develop Standards	237,000	0	0	0	0	237,000
3	Improve Physical Security	167,000	0	0	171,000	0	338,000
4	Digestion Improvements Project	81,000	252,000	918,000	1,879,000	0	3,130,000
5	Lime Systems Improvements	56,500	0	0	0	0	56,500
6	River Crossing, Gravity Main (MH 33 and MH 35)	31,500	57,000	237,000	0	0	325,500
7	Plant Wide Electrical Improvements (Phase 1)	12,500	35,000	36,500	0	0	84,000
8	TWAS Pump Replacement Project	7,000	0	0	0	0	7,000
9	Equipment/Vehicle Warehouse	0	625,000	1,875,000	0	0	2,500,000
10	WASSTRIP Implementation	0	0	0	0	952,000	952,000
11	Nitrified Effluent Recycle Pilot	0	50,000	423,000	0	0	473,000
12	BNR Structural Retrofit and Nitrified Effluent	0	0	0	0	277,000	277,000
13	Upgrade Reports	0	0	107,500	0	0	107,500
14	Plant Coating Improvements	0	85,500	0	0	0	85,500
15	Maintenance/E&I Shop Improvements	0	0	0	110,000	0	110,000
16	River Crossing, Gravity Main (MH 65 and MH 66)	0	0	7,000	12,500	10,500	30,000
17	River Crossing, Gravity Main (MH 88 and MH 89)	0	0	22,500	42,000	35,000	99,500
18	TRI Renewal Program	0	0	0	0	118,000	118,000
19	Primary and Secondary Treatment Repairs	0	7,500	31,000	32,000	0	70,500
20	Phosphorus Removal and Recarb Rehabilitation	0	51,000	215,000	223,000	0	489,000
21	Plant Wide Electrical Improvements (Phase 2)	0	0	0	0	135,000	135,000
22	Grit System Improvements	0	0	0	0	50,500	50,500
23	Primary and Secondary Treatment Rehab Project	0	144,500	613,000	636,500	0	1,394,000
24	Recarbonation Improvements	0	0	0	0	15,500	15,500
25	Solids Dewatering Improvements	0	0	0	0	15,000	15,000
26	Filtration Rehabilitation Project	0	0	0	0	35,500	35,500
27	AWT Improvements	0	0	0	0	48,500	48,500
28	Plant Air System Upgrades	0	121,500	115,000	0	0	236,500
Subtotal		1,092,500	1,429,000	4,600,500	3,573,000	5,200,500	15,895,500
Debt Payment on 2020 Wastewater Revenue Refunding		2,206,000	2,397,000	2,597,000	2,811,000	0	10,011,000
Annual Total		3,298,500	3,826,000	7,197,500	6,384,000	5,200,500	25,906,500

The following is a description of each of the above listed projects:

- 1 Construct new ultraviolet (UV) facility or other disinfection alternative for plant effluent disinfection.
- 2 Establish design guide for all SCADA programming and interfaces to IT applications.
- 3 Install employee ID card readers for secure access at WRP perimeters and critical building entrances.
- 4 New boilers, pumps, and other major mechanical equipment to support sludge digestion,

- heating, and gas handling systems.
- 5 Replace conveyance system for hydrated lime.
 - 6 Rehabilitate existing gravity sewer main between TRI Manhole Nos. 33 and 35.
 - 7 Replace and upgrade various electrical and instrumentation equipment throughout the plant on a phased schedule.
 - 8 Replace TWAS pumps.
 - 9 Construction of a new warehouse for storage of Agency vehicles, heavy equipment, and miscellaneous equipment.
 - 10 Address phosphorous production at treatment plant and find viable solution to process remaining phosphorous.
 - 11 Perform pilot study on nitrified effluent recycle.
 - 12 Repair cracks in BNR structure, replace BNR beads, construct Nitrified Effluent Recycle pipeline, and new base flood elevation sump pump, and water cannons.
 - 13 Integrate SCADA data with LIMS and WIMS data to automate operations reports for water quality.
 - 14 Recoating of various equipment and facilities to improve longevity.
 - 15 Improvements to relocate mechanical and E&I maintenance shops.
 - 16 Rehabilitate existing gravity sewer main between TRI Manhole Nos. 65 and 66.
 - 17 Rehabilitate existing gravity sewer main between TRI Manhole Nos. 88 and 89.
 - 18 Address aging and deteriorating gravity sewer main through periodical R&R projects.
 - 19 Repair concrete masonry unit (CMU) walls and areas with water damage in concrete. Install gutters.
 - 20 Replace flocculation basin and recarbonation basin gates and repair concrete in clarifiers/basins.
 - 21 Replace and upgrade various electrical and instrumentation equipment throughout the plant on a phased schedule.
 - 22 Repair the structural concrete surface and recoat rake arms.
 - 23 Repair concrete throughout area and roof decks. Replace return activated sludge pumps with higher capacity pumps, replace drives for clarifier mechanisms, and replace oxygenation basin mixer drives.
 - 24 Repair concrete in basin.
 - 25 Upgrade dewatering polymer feed system and rebuild centrifuge.
 - 26 Recoat filtration tanks. Replace filter media.
 - 27 Resurface floor and structural beams, replace metal roof and demolish abandoned equipment.
 - 28 Replace plant air system tank and compressors. Address NFPA 820 compliance analysis findings.

Fund 06: Replacement, Rehabilitation and Upgrade Fund Expenditures

Table 13 identifies the projects and expenditures for the 5-year CIP within the Replacement, Rehabilitation and Upgrade Fund. The projects include projects identified in the 2022 Master Sewer Plan, the 2022 SCADA/IT Master Plan, and all other Agency staff identified projects.

The fund continues to provide a percentage of the 2020 Wastewater Revenue Refunding Bond debt payment. Overall, FY24 capital improvements is approximately \$6.6M and the 5-year total for the capital improvements is approximately \$60.0M. When debt service payment is included, the 5-year total fund expenditure is approximately \$63.7M.

Table 13: 2023–2024 Replacement, Rehabilitation and Upgrade Fund CIP Expenditures (5-Year)

Item No.	Project Description	FY24	FY25	FY26	FY27	FY28	Total (\$)
1	Building Roof Replacements	1,268,000	0	0	1,552,000	606,000	3,426,000
2	Front Entry Landscape Improvements	1,260,000	0	0	0	0	1,260,000
3	Digestion Improvements Project	501,000	1,850,000	6,732,000	13,779,000	0	22,862,000
4	Lime Systems Improvements	414,000	0	0	0	0	414,000
5	LEL Equipment Replacement	364,000	95,000	284,000	0	0	743,000
6	Cashman CAT 938M Wheel Loader w/ stand equip	297,000	0	0	0	0	297,000
7	FY23 Scada/IT Replace Servers	285,000	0	0	0	0	285,000
8	River Crossing, Gravity Main (MH 33 and MH 35)	255,000	461,000	1,913,000	0	0	2,629,000
9	Upgrade Networks	188,000	196,000	0	0	0	384,000
10	Harmonic Filter Replacement For Area 71	148,000	0	0	0	0	148,000
11	Plant-wide NFPA 820 Compliance Evaluation	126,000	0	0	0	0	126,000
12	Visible Reinforcement Study	105,000	0	0	0	16,000	121,000
13	Light vehicle replacement	104,000	0	112,000	0	0	216,000
14	Filter Press Feed Pump VFD Replacement	103,000	0	0	0	0	103,000
15	Plant Wide Electrical Improvements (Phase 1)	92,000	256,000	271,000	0	0	619,000
16	2-Water Valve Replacements	86,000	0	0	0	0	86,000
17	Odorous Air VFD Replacement	80,000	0	0	0	0	80,000
18	Cashman CAT Skid Steer Loader	78,000	0	0	0	0	78,000
19	BIPS Strainer Basket Refurbishment	75,000	0	0	0	0	75,000
20	Condition Assessment and Inspection	74,000	74,000	0	0	0	148,000
21	Lab Equipment Replacements	73,000	30,000	63,000	0	0	166,000
22	Maintenance Carts	63,000	31,000	0	0	0	94,000
23	Replacement Primary Sludge Pumps	63,000	0	0	0	0	63,000
24	TWAS Pump Replacement Project	50,000	0	0	0	0	50,000
25	Misc Plant Rehab Project	50,000	52,000	54,000	56,000	0	212,000
26	Breaker replacement based off FY23 Arc Flash Study	49,000	0	0	0	0	49,000
27	WAS Thickening Improvements Project	46,000	0	0	0	0	46,000
28	Cake Discharge VFD Replacement	41,000	0	0	0	0	41,000
29	Operation Forklift Replacement	40,000	0	0	0	0	40,000
30	2-Water System Improvements	40,000	171,000	0	0	0	211,000
31	Replacement Valves for Digesters	35,000	0	0	0	0	35,000
32	VFD Replacements	34,000	0	34,000	0	0	68,000
33	BNR Blower Replacement	29,000	0	28,000	0	0	57,000
34	Filter Press Hydraulic Power Unit	26,000	0	0	0	0	26,000
35	Phosphorus Stripper Flow Meters and Modulating Valves	17,000	18,000	0	0	0	35,000
36	Primary & Secondary Treatment Rehab Project	0	1,059,000	4,495,000	4,666,000	0	10,220,000
37	Plant Air System Upgrades	0	892,000	841,000	0	0	1,733,000
38	Plant Coating Improvements	0	626,000	0	0	0	626,000
39	Replace WRP PLCs (quantity 13)	0	421,000	397,000	413,000	428,000	1,659,000
40	Phosphorus Removal and Recarb Rehabilitation	0	371,000	1,577,000	1,637,000	0	3,585,000
41	Communications Network Replacement	0	249,000	0	0	0	249,000
42	Replace Pilot PLCs (quantity 4)	0	227,000	314,000	222,000	0	763,000
43	Asphalt Sealing and Replacement Project	0	201,000	0	0	82,000	283,000
44	Translucent Panel Rehab	0	71,000	0	0	0	71,000
45	SCADA Repeater Replacement	0	57,000	0	0	0	57,000
46	Primary and Secondary Treatment Repairs	0	53,000	226,000	234,000	0	513,000
47	BIPS Pump Rebuild	0	50,000	0	0	0	50,000
48	Replace RTUs (quantity 14)	0	0	162,000	169,000	175,000	506,000
49	Odorous Air Biofilter Media Replacement	0	0	56,000	0	0	56,000
50	Plant Raadio Repeater	0	0	55,000	0	0	55,000
51	River Crossing, Gravity Main (MH 65 and MH 66)	0	0	49,000	92,000	76,000	217,000
52	River Crossing, Gravity Main (MH 88 and MH 89)	0	0	34,000	63,000	52,000	149,000
53	TRI Renewal Program	0	0	0	0	867,000	867,000
54	Maintenance/E&I Shop Improvements	0	0	0	807,000	0	807,000
55	Chemical Storage and Feed System Improvements	0	0	0	0	84,000	84,000
56	Plant Wide Electrical Improvements (Phase 2)	0	0	0	0	990,000	990,000
57	Grit System Improvements	0	0	0	0	371,000	371,000
58	Recarbonation Improvements	0	0	0	0	115,000	115,000
59	Solids Dewatering Improvements	0	0	0	0	108,000	108,000
60	Filtration Rehabilitation Project	0	0	0	0	261,000	261,000
61	AWT Improvements	0	0	0	0	354,000	354,000
Subtotal		6,559,000	7,511,000	17,697,000	23,690,000	4,585,000	60,042,000
Debt Payment on 2020 Wastewater Revenue Refunding Bond (26.8%)		808,000	878,000	951,000	1,029,000	0	3,666,000
Total		7,367,000	8,389,000	18,648,000	24,719,000	4,585,000	63,708,000

The following is a description of each of the above listed projects:

- 1 Replace roof membrane/covering on plant buildings on a periodic basis.
- 2 Improvements to Administrative Building front entry landscape.
- 3 New boilers, pumps, and other major mechanical equipment to support sludge digestion, heating, and gas handling systems.
- 4 Replace conveyance system for hydrated lime.
- 5 Replace LEL equipment for Facilities 13 and 53.
- 6 Cashman CAT 938M Wheel Loader w/ stand equipment.
- 7 Replace obsolete server hardware and software to provide a current, reliable platform for SCADA applications.
- 8 Rehabilitate existing gravity sewer main between TRI Manhole Nos. 33 and 35.
- 9 Upgrade the WRP SCADA network, remote site radio network and non-managed switches to a self-healing dual-ring network.
- 10 Replace electronic harmonic filter.
- 11 Plant-wide NFPA 820 evaluation to identify deficient areas and required capital improvements.
- 12 Perform structural integrity analysis of TRI pipe segments with visible reinforcement defects.
- 13 Light vehicle replacement.
- 14 Replace filter press feed pump VFD.
- 15 Replace and upgrade various electrical and instrumentation equipment throughout the plant on a phased schedule.
- 16 Replace isolation valves on buried non-potable water mains.
- 17 Replace odorous air VFD.
- 18 Cashman CAT Skid Steer Loader.
- 19 BIPS Strainer Basket Refurbishment.
- 20 Inspection of interior of various tanks, pipelines, and pump stations that have not had recent inspections performed.
- 21 Replacement of various aged laboratory equipment, as needed.
- 22 Purchase of additional various maintenance utility carts.
- 23 Replacement Primary Sludge Pumps.
- 24 Replace TWAS Pump.
- 25 Replace sludge pumps/piping, pump rooms 53 and 13 mechanical equipment, flocculators, and scum pumps.
- 26 Replace existing reclaimed water hydropneumatics tank.
- 27 Plant-wide replacements of variable frequency drives throughout plant on an as-needed basis.
- 28 Improvements to relocate mechanical and E&I maintenance shops.
- 29 Operation Forklift Replacement.
- 37 Replace plant air system tank and compressors. Address NFPA 820 compliance analysis findings.
- 38 Recoating of various equipment and facilities to improve longevity.
- 40 Replace flocculation basin and recarbonation basin gates and repair concrete in clarifiers/basins.
- 41 Replacement of aged network communications equipment and cabling.
- 42 Replace Siemens PLCs identified for Pilot PLC Replacement with new PLCs.
- 43 Seal and/or replace damaged asphalt. Cost is recurring for each phase.
- 44 Refurbish existing Kalwall architectural panels.
- 45 SCADA Repeater Replacement.
- 46 Repair concrete masonry unit (CMU) walls and areas with water damage in concrete. Install gutters.
- 47 BIPS Pump Rebuild.
- 48 Replace all remaining Siemens PLCs (after Pilot Project) with new PLCs.
- 49 Repair fans. Replace MCC-69 and biofilter media.

- 50 Plant Radio Repeater.
- 51 Rehabilitate existing gravity sewer main between TRI Manhole Nos. 65 and 66.
- 52 Rehabilitate existing gravity sewer main between TRI Manhole Nos. 88 and 89.
- 53 TRI Renewal Program.
- 54 Improvements to relocate mechanical and E&I maintenance shops.
- 55 Removal and replacement of the sulfuric acid storage tank, removal of salt tanks, and replacement of various chemical feed pumps and control panels.
- 56 Replace and upgrade various electrical and instrumentation equipment throughout the plant on a phased schedule.
- 57 Repair the structural concrete surface and recoat rake arms.
- 58 Repair concrete basin.
- 59 Upgrade dewatering polymer feed system and rebuild centrifuge.
- 60 Recoat filtration tanks. Replace filter media.
- 61 Resurface floor and structural beams, replace metal roof and demolish abandoned equipment.

Fund Summaries

The following tables provide fiscal year 2023-2024 summaries for funds that have revenues and expenditures. These funds include the General Fund, Wastewater Capital Reserve Fund and Replacement, Rehabilitation and Upgrade Fund. The Emergency and Contingency Reserve Fund does not have expenditures and is summarized in the end of year fund balance table (Table 18).

Fund 10: General Fund Summary

Overall, the projected net position of Fund 10 for FY23 is 2.2M, this is primarily due to an expected increase in revenue of 5.9%, \$1.1M, and an expected reduction in expenditures of 8.7%, \$1.6M, with the largest reduction in Employee Benefits. The reduction is mostly due to the Retiree Health Insurance Premium reimbursement of \$450K, CalPERS Pepra and Classic of \$106K and a reduction of \$84K in Health Insurance Premiums. Additionally, there is an expected overall reduction of projected expenditures in FY23 for Contractual Services, mostly chemical of \$192K; Professional Services, mostly Engineering contractors and legal \$347K and Supplies, Repairs and Maintenance, mostly in Warehouse Stock \$252K.

Overall, the projected net position for Fund 10 for budgeted FY24 is an increase by \$3.7M. This increase is attributed to the increases in Sewer Rate Fees of 30% in FY24. Expenditures are consistent year over year with a general increase due to inflation.

Table 14: General Fund Summary

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY23 Projected Actuals % used of FY23 Budget (%)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)	FY24 Budget vs. FY23 Budget (% Δ)
Revenues							
Sewer Service Charges	13,171,000	13,616,000	103.4%	17,026,000	125.0%	129.3%	22.6%
Ad Valorem	4,445,000	4,930,000	110.9%	5,078,000	103.0%	114.2%	12.5%
Fund Interest - LAIF/Banks	45,000	151,000	335.6%	254,000	168.2%	564.4%	82.3%
Other Revenue	65,000	71,000	109.2%	73,000	102.8%	112.3%	11.0%
Temporary Discharge Permits	25,000	25,000	100.0%	25,000	100.0%	100.0%	0.0%
Total Revenue	17,751,000	18,793,000	105.9%	22,456,000	119.5%	126.5%	21.0%
Expenditures							
Salaries & Wages	6,194,000	6,590,000	106.4%	6,567,000	99.7%	106.0%	5.7%
Employee Benefits	3,701,100	2,843,500	76.8%	3,602,500	126.7%	97.3%	-2.7%
Director Fees	9,500	9,500	100.0%	9,500	100.0%	100.0%	0.0%
Vehicles - Maintenance	90,000	91,500	101.7%	83,000	90.7%	92.2%	0.0%
CSRMA Insurance	336,000	330,000	98.2%	415,000	125.8%	123.5%	19.0%
Professional Memberships	53,500	42,000	78.5%	53,500	127.4%	100.0%	0.0%
Agency Permits & Licenses	203,000	207,000	102.0%	225,000	108.7%	110.8%	9.8%
Office Expenses	327,000	259,000	79.2%	336,500	129.9%	102.9%	2.8%
Contractual Services	2,610,000	2,418,000	92.6%	2,740,500	113.3%	105.0%	4.8%
Professional Services	756,000	409,000	54.1%	689,000	168.5%	91.1%	-9.7%
Conferences & Training	126,000	46,000	36.5%	214,000	465.2%	169.8%	41.1%
Utilities	1,308,000	1,259,500	96.3%	1,413,000	112.2%	108.0%	7.4%
Supplies, Repairs & Maintenance	1,143,000	891,500	78.0%	1,234,500	138.5%	108.0%	7.4%
Total Expenditures	16,857,100	15,396,500	91.3%	17,583,000	114.2%	104.3%	4.1%
CalPERS Unfunded Accrued Liability	1,303,500	1,181,000	90.6%	1,144,000	96.9%	87.8%	-13.9%
Total Expenditures with UAL	18,160,600	16,577,500	91.3%	18,727,000	113.0%	103.1%	3.0%
Net Position	(409,600)	2,215,500	-540.9%	3,729,000	168.3%	-910.4%	111.0%

Fund 02: Wastewater Capital Reserve Fund Summary

Overall, the total Agency fiscal year 2023-2024 Wastewater Capital Reserve Fund has a net position decrease of \$1.8M. The largest expense for this fund is the portion of the debt payment allocated to Wastewater Capital Reserve which is projected to be \$2.2M in FY24.

The projected FY24 beginning fund balance is \$19.9M which is sufficient to offset the negative net position. The \$18.1M projected ending fund balance also meets the fund target balance of fifty percent (50%) of the projected five (5) years of the planned budget for the capital improvement projects equaling approximately \$13.0M. The fund balance can be referenced in Table 18.

Table 15: Wastewater Capital Reserve Fund Summary

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)	FY24 Budget vs. FY23 Budget (% Δ)
Revenues						
Sewer Connection Fee	2,129,000	1,215,000	1,071,000	88.1%	50.3%	-98.8%
Fund Interest - LAIF/Banks	191,000	408,000	440,000	107.8%	230.4%	56.6%
Total Revenue	2,320,000	1,623,000	1,511,000	93.1%	65.1%	-53.5%
Expenditures						
Disinfection Process Modernization			500,000			
FY23 Scada/IT Develop Standards			237,000			
Improve Physical Security			167,000			
Digestion Improvements Project			81,000			
Lime Systems Improvements			56,500			
River Crossing, Gravity Main (MH 33 and MH 35)			31,500			
Plant Wide Electrical Improvements (Phase 1)			12,500			
TWAS Pump Replacement Project			7,000			
Subtotal			1,092,500			
Debt Payment on 2020 Wastewater Revenue Refunding Bond (73.2%)			2,206,000			
Total			3,298,500			
Net Position			(1,787,500)			

Fund 06: Replacement, Rehabilitation and Upgrade Fund Summary

Overall, the total Agency fiscal year 2023-2024 Replacement, Rehabilitation and Upgrade Fund net position is a negative \$7.3M, attributed to the proposed capital improvement projects. The largest expenses for this fund comprise of three primary projects which account for \$3.1M of the total. The projects are Building Roof Replacements at \$1.3M, Front Entry Landscape Improvements at \$1.3M and Digestion Improvement Project at \$500K.

It should be noted, the projected beginning balance in the fund is not sufficient to offset the negative net position and requires transfers totaling \$2.2M from Fund 10 and Fund 07 (General Fund and Emergency and Contingency Reserve Fund). The fund will not meet its minimum target fund balance of 50% of the projected 5 years of budget, which equals approximately \$31.9M. A breakdown of the transfer to the fund and projected end of year fund balances are shown in Table 18.

Table 16: Replacement, Rehabilitation and Upgrade Fund Summary

Description	FY23 Budget (\$)	FY23 Projected Actuals (\$)	FY24 Budget (\$)	FY24 Budget vs. FY23 Projected Actuals (%)	FY24 Budget vs. FY23 Budget (%)	FY24 Budget vs. FY23 Budget (% Δ)
Revenues						
Fund Interest - LAIF/Banks	87,000	117,000	100,000	85.5%	114.9%	13.0%
Total Revenue	87,000	117,000	100,000	85.5%	114.9%	13.0%
Expenditures						
Building Roof Replacements			1,268,000			
Front Entry Landscape Improvements			1,260,000			
Digestion Improvements Project			501,000			
Lime Systems Improvements			414,000			
LEL Equipment Replacement			364,000			
Cashman CAT 938M Wheel Loader w/ stand equip			297,000			
FY23 Scada/IT Replace Servers			285,000			
River Crossing, Gravity Main (MH 33 and MH 35)			255,000			
Upgrade Networks			188,000			
Harmonic Filter Replacement For Area 71			148,000			
Plant-wide NFPA 820 Compliance Evaluation			126,000			
Visible Reinforcement Study			105,000			
Light vehicle replacement			104,000			
Filter Press Feed Pump VFD Replacement			103,000			
Plant Wide Electrical Improvements (Phase 1)			92,000			
2-Water Valve Replacements			86,000			
Odorous Air VFD Replacement			80,000			
Cashman CAT Skid Steer Loader			78,000			
BIPS Strainer Basket Refurbishment			75,000			
Condition Assessment and Inspection			74,000			
Lab Equipment Replacements			73,000			
Maintenance Carts			63,000			
Replacement Primary Sludge Pumps			63,000			
TWAS Pump Replacement Project			50,000			
Misc Plant Rehab Project			50,000			
Breaker replacement based off FY23 Arc Flash Study			49,000			
WAS Thickening Improvements Project			46,000			
Cake Discharge VFD Replacement			41,000			
Operation Forklift Replacement			40,000			
2-Water System Improvements			40,000			
Replacement Valves for Digesters			35,000			
VFD Replacements			34,000			
BNR Blower Replacement			29,000			
Filter Press Hydraulic Power Unit			26,000			
Phosphorus Stripper Flow Meteres and Modulating Valvees			17,000			
Subtotal			6,559,000			
Debt Payment on 2020 Wastewater Revenue Refunding Bond (26.8%)			808,000			
Total			7,367,000			
Net Position			(7,267,000)			

Unfunded Accrued Liability

The Agency participates in the California Public Employees' Retirement System (CalPERS) which includes a plan for Classic and PEPRA (Public Employees' Pension Reform Act) employees. Based on the most recent annual valuation reports prepared by CalPERS, the estimated Unfunded Accrued Liability (UAL) for 06/30/21 is approximately \$14.2M.

The Agency is required to make an annual payment to the UAL of \$1.2M. There is no intention to provide an additional discretionary payment directly to CalPERS as it had in past, however, the Agency will investigate other methods to reduce the UAL. The Agency has various UAL payment options which include participation in the California Employers' Pension Prefunding Trust (CEPPT) Fund program which is a trust fund program dedicated to prefunding employer contributions to defined benefit pension systems; refinancing the UAL through the issuance of bonds; and receiving a low interest rate loan to pay off the UAL. Should any of the options be desired, the Agency will determine the appropriate prefunding or payment schedule. Should the Agency decide to proceed with direct payments to CalPERS, the Agency can determine the appropriate payment schedule at that time.

As there are alternatives that should be researched, the Agency will maintain the minimum UAL payment per the current amortization schedule as prepared by CalPERS. Table 17 identifies the total appropriate amortized payments for the next five (5) fiscal years per the current CalPERS 30-year amortization schedules for Classic and PEPRA employees.

Table 17: CalPERS UAL 5-Year Amortization Schedule Summary

Fiscal Year	Annual Scheduled Payment (\$)
2023-2024	1,144,000
2024-2025	1,520,000
2025-2026	1,590,000
2026-2027	1,641,000
2027-2028	1,681,000

Projected End of Fiscal Year Fund Balances

Table 18 lists the expected fund balances at the end of fiscal year 2023-2024 to include the beginning balance, annual revenue, annual expenditure, applicable UAL payment, end of year balance, fund transfer, adjusted end of year balance, target balance, and target balance position (over/under) for each fund. The total end of year balance of all funds is approximately \$33.8M and the total target balance of all funds is approximately \$60.5M, a difference of approximately \$26.7M under target balance. It should be noted the table values have been rounded.

As noted previously, there will be transfers between the General Fund, Emergency Fund and Replacement, Rehabilitation and Upgrade Fund. In order to ensure 50% of the General Fund budgeted expenditures are covered for the first six months of the year, there will be transfers of \$1.7M to the General Fund from the Emergency Fund and Replacement, Rehabilitation and Upgrade Fund. As the General Fund receives teeter payments (January, May and July of next year), the General Fund will transfer monies to the Replacement, Rehabilitation and Upgrade Fund (RRU) as needed for Fiscal Year 2023-2024 projects. The estimated

amount needed to transfer to the RRU fund, is \$3.8M. The target balance for the Emergency and Contingency Reserve Fund is \$4M, therefore, the surplus will be transferred to the General Fund or the Replacement, Rehabilitation and Upgrade Fund as needed.

As indicated in the table, after the above transfers, there is a shortfall in the Target Balance for the Replacement, Rehabilitation and Upgrade Fund. The shortfall is attributed to the Fund Target Balance set point of “fifty percent (50%) of the projected five years (current, plus four) of the planned budget for the capital improvement projects”.

Table 18: Projected End of Year Fund Balances

Description	General Fund (#10)	Wastewater Capital Reserve Fund (#2)	Replacement, Rehabilitation and Upgrade Fund (#6)	Emergency and Contingency Reserve Fund (#7)	Total All Funds
FY24 Fund 10 Beginning Target Fund Balance (60% of FY24 Budgeted Expenditures)	11,694,000				
FY24 Estimated Actuals Beginning Fund Balance (Cash @ 5/31/23 plus net estimated June Activity)	9,996,000	19,934,000	5,075,500	4,080,730	39,086,230
Target Balance Over/(Under)	(1,698,000)				
Transfers between funds July	1,698,000		(1,617,270)	(80,730)	0
FY24 Adjusted Actuals Beginning Fund Balance	11,694,000	19,934,000	3,458,230	4,000,000	39,086,230
FY24 Budgeted Revenues	22,456,000	1,511,000	100,000	70,000	24,137,000
FY24 Budgeted Expenditures	17,583,000	3,298,500	7,367,000	0	28,248,500
FY24 CalPERS Required UAL	1,144,000	0	0	0	1,144,000
FY24 Projected Ending Fund Balance	15,423,000	18,146,500	(3,808,770)	4,070,000	33,830,730
Transfers between funds Mid Year	(4,000,000)	0	4,070,000	(70,000)	0
FY24 Adjusted Ending Fund Balance	11,423,000	18,146,500	261,230	4,000,000	33,830,730
FY24 Target Fund Balance	11,694,000	12,951,400	31,853,400	4,000,000	60,498,800
Target Balance Over/(Under)		5,195,100	(31,592,170)	0	(26,668,070)

General Fund Budget Expenditure Summary

Appendix A provides a detailed account of each department’s budgeted expenditures.

Summary

The annual budget for fiscal year 2023-2024 provides detailed operating budgets and capital improvement plans for the Agency in order to meet the waste discharge requirements and provide a high level of service to its customers. As the budget is monitored and more data is collected during the fiscal year, the Agency will be able to better determine department operating and maintenance costs and make financial decisions on its assets accordingly.

With the increases in operational expenditures and the projected CIP projects, the Agency increased Sewer Rate Fees accordingly following the Proposition 218 process. The 5-year rate increases begin in FY24 and continue through to FY28. The rate study and approved increases can be found on the Agency’s website under the transparency tab. Additionally, the Agency will continue the rate study process for Sewer Connection Fees and will also need to look into debt financing for additional funding in the upcoming fiscal years.

Appendix A - General Fund Budget Expenditures Summary

GL #	General Ledger Account Description	Department									Expenditure Total
		10-01	10-02	10-03	10-04	10-05	10-06	10-07	10-08	10-11	
		Admin	Eng	Safety	Ops	Lab	Maint	E&I	IT	Whs	
Salaries & Wages											
0500	SALARIES AND WAGES	\$ 1,293,000	\$ 688,000	\$ 140,000	\$ 1,921,000	\$ 497,000	\$ 1,065,000	\$ 534,000	\$ 340,000	\$ 89,000	\$ 6,567,000
Employee Benefits											
1000	CALPERS PEPRA RETIREMENT	\$ 50,000	\$ 23,000	\$ 11,500	\$ 62,000	\$ -	\$ 33,000	\$ 30,000	\$ -	\$ -	\$ 209,500
1001	CALPERS CLASSIC RETIREMENT	\$ 152,000	\$ 92,500	\$ -	\$ 264,000	\$ 103,000	\$ 137,000	\$ 27,000	\$ 81,000	\$ 7,000	\$ 863,500
1002	WORKER'S COMPENSATION	\$ 23,000	\$ 9,000	\$ 3,500	\$ 32,000	\$ 11,000	\$ 22,000	\$ 10,000	\$ 6,000	\$ 3,500	\$ 120,000
1003	MEDICARE	\$ 21,500	\$ 10,000	\$ 2,000	\$ 24,000	\$ 7,000	\$ 19,500	\$ 8,000	\$ 6,000	\$ 2,000	\$ 100,000
1004	SDI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1005	LIFE INSURANCE	\$ 12,500	\$ 6,000	\$ 1,500	\$ 20,000	\$ 7,000	\$ 13,000	\$ 7,000	\$ 3,500	\$ 1,000	\$ 71,500
1006	HEALTH INSURANCE	\$ 230,000	\$ 114,000	\$ 39,000	\$ 384,000	\$ 112,000	\$ 174,000	\$ 69,000	\$ 46,000	\$ 25,000	\$ 1,193,000
1007	DIRECTOR HEALTH INSURANCE	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
1008	RETIREE HEALTH INSURANCE	\$ 91,000	\$ 26,000	\$ -	\$ 285,000	\$ 49,000	\$ 186,000	\$ 70,000	\$ 15,000	\$ -	\$ 722,000
1009	DENTAL INSURANCE	\$ 21,500	\$ 7,500	\$ 3,000	\$ 26,000	\$ 7,500	\$ 20,000	\$ 5,000	\$ 3,000	\$ 2,000	\$ 95,500
1010	HRA	\$ 45,000	\$ 8,000	\$ 12,000	\$ 52,000	\$ 20,000	\$ 20,000	\$ 7,000	\$ 2,000	\$ 2,000	\$ 168,000
1011	OPEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1012	VISION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1013	CALPERS 457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1014	NATIONWIDE 457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1015	DIRECTOR DENTAL INSURANCE	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
1016	DIRECTOR VISION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1017	COBRA	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 4,500
1018	DENTAL REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1019	JURY DUTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1020	EMPLOYEE SCREENING	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 3,500
1021	EMPLOYEE MISC.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
1022	ANNUAL UAL PAYMENT	\$ 1,144,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,144,000
1023	ADDT'L UAL PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Director Fees											
1050	DIRECTOR FEES	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500
Vehicles											
2000	GASOLINE/DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
2001	VHCL-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
2002	VHCL-02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003	VHCL-03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004	VHCL-04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2005	VHCL-05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2006	VHCL-06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2007	VHCL-07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
2008	VHCL-08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
2009	VHCL-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
2010	VHCL-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2011	VHCL-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2012	VHCL-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013	VHCL-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
2014	VHCL-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	VHCL-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	VHCL-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	VHCL-17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2018	VHCL-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	VHCL-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	VHCL-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000

Appendix A - General Fund Budget Expenditures Summary

GL #	General Ledger Account Description	Department									Expenditure Total
		10-01	10-02	10-03	10-04	10-05	10-06	10-07	10-08	10-11	
		Admin	Eng	Safety	Ops	Lab	Maint	E&I	IT	Whs	
2021	VHCL-21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2022	VHCL-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
2023	VHCL-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	VHCL-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	VHCL-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2026	VHCL-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500
2101	VHCT-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2102	VHCT-02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2103	VHCT-03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2104	VHCT-04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2105	VHCT-05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2106	VHCT-06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2107	VHCT-07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2108	VHCT-08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2109	VHCT-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2110	VHCT-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2111	VHCT-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2112	VHCT-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2113	VHCT-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2114	VHCT-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2122	VHCT-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2123	VHCT-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2124	VHCT-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2133	VHSNOW-03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2134	VHSNOW-04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2141	VHEQ-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2142	VHEQ-02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
2143	VHEQ-03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2144	VHEQ-04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2145	VHEQ-05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2146	VHEQ-06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
2147	VHEQ-07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2148	VHEQ-08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2149	VHEQ-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2150	VHEQ-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
2151	VHEQ-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2152	VHEQ-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2153	VHEQ-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2154	VHEQ-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2155	VHEQ-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2163	VHEQ-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2164	VHEQ-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2165	VHEQ-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2166	VHEQ-26 POLARIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2167	VHEQ-49 WAREHOUSE FORKLIFT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2199	VEHICLE MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Insurance											
2200	INSURANCE	\$ 415,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,000
Professional Memberships											
2221	STAFF CERTIFICATIONS	\$ 1,500	\$ 500	\$ 1,500	\$ 3,000	\$ 1,000	\$ 2,000	\$ 500	\$ 500	\$ 500	\$ 11,000
2222	STAFF MEMBERSHIPS	\$ 2,500	\$ 1,000	\$ 500	\$ 1,500	\$ 1,000	\$ 2,000	\$ 1,000	\$ 500	\$ 500	\$ 10,500

Appendix A - General Fund Budget Expenditures Summary

GL #	General Ledger Account Description	Department									Expenditure Total
		10-01	10-02	10-03	10-04	10-05	10-06	10-07	10-08	10-11	
		Admin	Eng	Safety	Ops	Lab	Maint	E&I	IT	Whs	
2223	AGENCY MEMBERSHIPS	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000
Agency Permits and Licenses											
2250	PERMITS & LICENSES	\$ -	\$ -	\$ -	\$ 210,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000
Office Expenses											
2400	BANK FEES	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000
2401	OFFICE SUPPLY EXPENSE	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 15,500
2402	FURNITURE	\$ 14,000	\$ 1,000	\$ 1,000	\$ 3,000	\$ 500	\$ 9,000	\$ 4,500	\$ 8,000	\$ 4,500	\$ 45,500
2403	IT HARDWARE	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 36,000	\$ -	\$ 41,000
2404	IT SOFTWARE	\$ 15,000	\$ -	\$ -	\$ 4,500	\$ 12,000	\$ 13,000	\$ 3,000	\$ 90,500	\$ -	\$ 138,000
2405	ADVERTISING	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
2406	BREAKROOM SUPPLIES	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
2407	POSTAGE/SHIPPING	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
2408	COPIER/FAX/INK EXPENSES	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 6,500	\$ -	\$ 11,000
2409	BOOKS/SUBSCRIPTIONS	\$ 2,000	\$ 1,500	\$ 1,000	\$ -	\$ 1,500	\$ 500	\$ 500	\$ -	\$ -	\$ 7,000
2410	MANAGER LUNCHEON	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
2411	BOARD MEETING SUPPLIES	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
2412	STAFF LUNCHEONS/APPRECIATION	\$ 32,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,500
Contractual Services											
2500	INVOICE PROCESSING	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
2501	COUNTY SERVICES	\$ 168,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000
2502	JANITORIAL	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,500
2503	GENERAL OFFICE	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
2504	FACILITIES MAINTENANCE	\$ -	\$ 140,000	\$ 55,000	\$ -	\$ -	\$ 44,000	\$ -	\$ 40,000	\$ -	\$ 279,000
2505	MECHANICAL MAINTENANCE	\$ -	\$ 500	\$ 500	\$ -	\$ 9,000	\$ 39,000	\$ -	\$ -	\$ -	\$ 49,000
2506	UNIFORMS	\$ 5,000	\$ 1,000	\$ 500	\$ 11,500	\$ 2,000	\$ 7,000	\$ 4,500	\$ 500	\$ 1,000	\$ 33,000
2507	LEASES	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,500	\$ 2,500	\$ 22,000	\$ -	\$ -	\$ 28,500
2508	SLUDGE DISPOSAL	\$ -	\$ -	\$ -	\$ 308,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 308,000
2509	MATERIAL WASTE DISPOSAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
2510	CHEMICALS-HYDRATED LIME	\$ -	\$ -	\$ -	\$ 333,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333,000
2511	CHEMICALS-SODIUM CHLORIDE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2512	CHEMICALS-LIQUID CHLORINE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2513	CHEMICALS-SODIUM HYDROXIDE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2514	CHEMICALS-SODA ASH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2515	CHEMICALS-HYDROCHLORIC ACID	\$ -	\$ -	\$ -	\$ 20,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,500
2516	CHEMICALS-SULFURIC ACID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2517	CHEMICALS-LIQUID CO2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2518	CHEMICALS-LIQUID O2	\$ -	\$ -	\$ -	\$ 327,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 327,000
2519	CHEMICALS-FERRIC CHLORIDE	\$ -	\$ -	\$ -	\$ 43,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,000
2520	CHEMICALS-METHANOL	\$ -	\$ -	\$ -	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,000
2521	CHEMICALS-POLYMER	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
2522	CHEMICALS-BOILER CHEMICAL	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
2523	CHEMICALS-AMMONIA ANALYZERS	\$ -	\$ -	\$ -	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500
2524	CHEMICALS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
2525	TESTING	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
2530	ELECTRICAL MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500	\$ -	\$ -	\$ 31,500
2550	OUTSOURCE TESTING LOCATION 1	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
2551	OUTSOURCE TESTING LOCATION 2	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
2552	OUTSOURCE TESTING LOCATION 3	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
2553	OUTSOURCE TESTING LOCATION 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2554	OUTSOURCE TESTING LOCATION MISC.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2555	OUTSOURCE TESTING LOCATION 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix A - General Fund Budget Expenditures Summary

GL #	General Ledger Account Description	Department									Expenditure Total
		10-01	10-02	10-03	10-04	10-05	10-06	10-07	10-08	10-11	
		Admin	Eng	Safety	Ops	Lab	Maint	E&I	IT	Whs	
2556	OUTSOURCE TESTING LOCATION 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2557	CONTRACTURAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services											
2600	ENGINEERING	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
2601	LEGAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2602	ACCOUNTING & BILLING SUPPORT	\$ 79,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,000
2603	FINANCIAL AUDITOR	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000
2604	FINANCIAL/RATE STUDIES	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
2605	HUMAN RESOURCES STUDIES	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000
2606	MISC. STUDIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2650	LEGAL - BSK	\$ 114,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,000
2651	LEGAL - WPR	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
2652	LEGAL - MISC.	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Conferences & Training											
2700	CONFERENCE	\$ 8,000	\$ 8,000	\$ 1,500	\$ 4,000	\$ 3,000	\$ 4,000	\$ 2,000	\$ -	\$ 1,000	\$ 31,500
2701	TRAINING	\$ 2,500	\$ 4,000	\$ 25,000	\$ 6,000	\$ 3,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ -	\$ 80,500
2702	CONFERENCE (HR)	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
2703	TRAINING (HR)	\$ 73,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,000
2750	WELLNESS PROGRAM (HR)	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Utilities											
2900	HEATING FUEL	\$ 8,500	\$ -	\$ -	\$ 43,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000
2901	ELECTRICITY	\$ 113,000	\$ -	\$ -	\$ 1,110,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,223,500
2902	WATER	\$ 500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
2903	NATURAL GAS	\$ 8,000	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,000
2904	TELEPHONE	\$ 6,000	\$ -	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ 8,500	\$ -	\$ 62,500
Supplies, Repairs & Maintenance											
3000	HEADWORKS-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3010	HEADWORKS-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3020	HEADWORKS-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3030	HEADWORKS-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3049	HEADWORKS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3050	PRIMARY CLARIFICATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3060	PRIMARY CLARIFICATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3070	PRIMARY CLARIFICATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3080	PRIMARY CLARIFICATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
3099	PRIMARY CLARIFICATION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3100	PRIMARY PUMPING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3110	PRIMARY PUMPING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3120	PRIMARY PUMPING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3130	PRIMARY PUMPING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3149	PRIMARY PUMPING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3150	OXYGENATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3160	OXYGENATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3170	OXYGENATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3180	OXYGENATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3199	OXYGENATION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3200	WAS PUMPING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3210	WAS PUMPING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3220	WAS PUMPING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3230	WAS PUMPING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3249	WAS PUMPING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix A - General Fund Budget Expenditures Summary

GL #	General Ledger Account Description	Department									Expenditure Total
		10-01	10-02	10-03	10-04	10-05	10-06	10-07	10-08	10-11	
		Admin	Eng	Safety	Ops	Lab	Maint	E&I	IT	Whs	
3250	SECONDARY CLARIFICATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3260	SECONDARY CLARIFICATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3270	SECONDARY CLARIFICATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3280	SECONDARY CLARIFICATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
3299	SECONDARY CLARIFICATION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3300	RAS PUMPING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3310	RAS PUMPING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3320	RAS PUMPING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3330	RAS PUMPING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
3349	RAS PUMPING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3350	PHOSPHORUS REMOVAL-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3360	PHOSPHORUS REMOVAL-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3370	PHOSPHORUS REMOVAL-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3380	PHOSPHORUS REMOVAL-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3399	PHOSPHORUS REMOVAL-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3400	RAPID MIXING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3410	RAPID MIXING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3420	RAPID MIXING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3430	RAPID MIXING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3449	RAPID MIXING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3450	FLOCCULATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3460	FLOCCULATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3470	FLOCCULATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3480	FLOCCULATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3499	FLOCCULATION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3500	CHEMICAL CLARIFICATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3510	CHEMICAL CLARIFICATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3520	CHEMICAL CLARIFICATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3530	CHEMICAL CLARIFICATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3549	CHEMICAL CLARIFICATION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3550	RECARBONATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3560	RECARBONATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3570	RECARBONATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3580	RECARBONATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3599	RECARBONATION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3600	CHEMICAL SLUDGE PUMPING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3610	CHEMICAL SLUDGE PUMPING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3620	CHEMICAL SLUDGE PUMPING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3630	CHEMICAL SLUDGE PUMPING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3649	CHEMICAL SLUDGE PUMPING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3650	FLOW EQUALIZATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3660	FLOW EQUALIZATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3670	FLOW EQUALIZATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3680	FLOW EQUALIZATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3699	FLOW EQUALIZATION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3700	BNR INFLUENT PUMPING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3710	BNR INFLUENT PUMPING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3720	BNR INFLUENT PUMPING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3730	BNR INFLUENT PUMPING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3749	BNR INFLUENT PUMPING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3750	BNR-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix A - General Fund Budget Expenditures Summary

GL #	General Ledger Account Description	Department									Expenditure Total
		10-01	10-02	10-03	10-04	10-05	10-06	10-07	10-08	10-11	
		Admin	Eng	Safety	Ops	Lab	Maint	E&I	IT	Whs	
3760	BNR-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3761	BNR-POWER DISTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3770	BNR-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000	\$ -	\$ -	5,000
3780	BNR-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3799	BNR-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3800	MULTI-PURPOSE PUMPING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3810	MULTI-PURPOSE PUMPING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3820	MULTI-PURPOSE PUMPING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3830	MULTI-PURPOSE PUMPING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3849	MULTI-PURPOSE PUMPING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3850	FILTRATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3860	FILTRATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3870	FILTRATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	25,000	5,000	\$ -	\$ -	30,000
3880	FILTRATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	15,000	\$ -	\$ -	\$ -	15,000
3899	FILTRATION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3900	ION EXCHANGE-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3910	ION EXCHANGE-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3920	ION EXCHANGE-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3930	ION EXCHANGE-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3949	ION EXCHANGE-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3950	AMMONIA REMOVAL AND RECOVERY-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3960	AMMONIA REMOVAL AND RECOVERY-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3970	AMMONIA REMOVAL AND RECOVERY-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3980	AMMONIA REMOVAL AND RECOVERY-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3999	AMMONIA REMOVAL AND RECOVERY-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000	AMMONIA STRIPPING AND ABSORBING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4010	AMMONIA STRIPPING AND ABSORBING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4020	AMMONIA STRIPPING AND ABSORBING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4030	AMMONIA STRIPPING AND ABSORBING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4049	AMMONIA STRIPPING AND ABSORBING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4050	DEWATERING AMMONIA STRIPPING -STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4060	DEWATERING AMMONIA STRIPPING -ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4070	DEWATERING AMMONIA STRIPPING -INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4080	DEWATERING AMMONIA STRIPPING -MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4099	DEWATERING AMMONIA STRIPPING -MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4100	DIGESTION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4110	DIGESTION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4120	DIGESTION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4130	DIGESTION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4149	DIGESTION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4150	SOLIDS HANDLING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4160	SOLIDS HANDLING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4170	SOLIDS HANDLING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4180	SOLIDS HANDLING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	40,000	\$ -	\$ -	\$ -	40,000
4199	SOLIDS HANDLING-MISCELLANEOUS	\$ -	\$ -	\$ -	500	\$ -	\$ -	\$ -	\$ -	\$ -	500
4200	LIME SYSTEM-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4210	LIME SYSTEM-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220	LIME SYSTEM-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4230	LIME SYSTEM-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	1,000	\$ -	\$ -	\$ -	1,000
4249	LIME SYSTEM-MISCELLANEOUS	\$ -	\$ -	\$ -	500	\$ -	\$ -	\$ -	\$ -	\$ -	500
4250	THICKENING CENTRIFUGES-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Appendix A - General Fund Budget Expenditures Summary

GL #	General Ledger Account Description	Department									Expenditure Total
		10-01	10-02	10-03	10-04	10-05	10-06	10-07	10-08	10-11	
		Admin	Eng	Safety	Ops	Lab	Maint	E&I	IT	Whs	
4260	THICKENING CENTRIFUGES-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4270	THICKENING CENTRIFUGES-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4280	THICKENING CENTRIFUGES-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4299	THICKENING CENTRIFUGES-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4300	DEWATERING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4310	DEWATERING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4320	DEWATERING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4330	DEWATERING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
4349	DEWATERING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
4350	ODOROUS AIR-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4360	ODOROUS AIR-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4370	ODOROUS AIR-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4380	ODOROUS AIR-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4399	ODOROUS AIR-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4400	EMERGENCY POWER-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4410	EMERGENCY POWER-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4420	EMERGENCY POWER-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4430	EMERGENCY POWER-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4449	EMERGENCY POWER-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4450	PLANT AIR-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4460	PLANT AIR-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4470	PLANT AIR-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4480	PLANT AIR-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
4499	PLANT AIR-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4500	NON-POTABLE WATER (#2)-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4510	NON-POTABLE WATER (#2)-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ 9,000
4520	NON-POTABLE WATER (#2)-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4530	NON-POTABLE WATER (#2)-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
4549	NON-POTABLE WATER (#2)-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4550	PSA-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4560	PSA-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4570	PSA-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4580	PSA-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4599	PSA-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4600	DISPOSAL FIELDS-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4610	DISPOSAL FIELDS-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4620	DISPOSAL FIELDS-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4630	DISPOSAL FIELDS-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4649	DISPOSAL FIELDS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4650	CARBON COLUMNS-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4660	CARBON COLUMNS-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4670	CARBON COLUMNS-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4680	CARBON COLUMNS-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4699	CARBON COLUMNS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4700	ADMIN BLDG.-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4710	ADMIN BLDG.-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000
4720	ADMIN BLDG.-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4730	ADMIN BLDG.-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4749	ADMIN BLDG.-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
4750	GENERAL BUILDINGS AND GROUNDS-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4760	GENERAL BUILDINGS AND GROUNDS-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000

Appendix A - General Fund Budget Expenditures Summary

GL #	General Ledger Account Description	Department									Expenditure Total
		10-01	10-02	10-03	10-04	10-05	10-06	10-07	10-08	10-11	
		Admin	Eng	Safety	Ops	Lab	Maint	E&I	IT	Whs	
4770	GENERAL BUILDINGS AND GROUNDS-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4780	GENERAL BUILDINGS AND GROUNDS-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
4799	GENERAL BUILDINGS AND GROUNDS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
4800	ALL FACILITY PURPOSE-TOOLS	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ 83,000	\$ 5,000	\$ 5,000	\$ -	\$ 96,500
4801	ALL FACILITY PURPOSE-RADIOS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ 8,000
4802	ALL FACILITY PURPOSE-OIL/LUBRICANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
4803	ALL FACILITY PURPOSE-BICYCLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4804	ALL FACILITY PURPOSE-FACILITY CARTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4805	ALL FACILITY PURPOSE-IT SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
4806	ALL FACILITY PURPOSE-IT AUTOMATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4807	ALL FACILITY PURPOSE-IT EQUIPMENT	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 45,000
4808	ALL FACILITY PURPOSE-IT COMPUTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4809	ALL FACILITY PURPOSE-SMALL EQUIPMENT	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 11,000
4810	ALL FACILITY PURPOSE-HOSES	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
4811	ALL FACILITY PURPOSE-SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000
4812	ALL FACILITY PURPOSE-JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,500
4813	ALL FACILITY PURPOSE-PAINT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
4849	ALL FACILITY PURPOSE-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ 7,500
4850	CHEMICAL FACILITIES-STRUCTURE	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
4860	CHEMICAL FACILITIES-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4870	CHEMICAL FACILITIES-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4880	CHEMICAL FACILITIES-MECHANICAL	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 21,000
4899	CHEMICAL FACILITIES-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
4900	EMERGENCY RETENTION BASIN-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4910	EMERGENCY RETENTION BASIN-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4920	EMERGENCY RETENTION BASIN-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4930	EMERGENCY RETENTION BASIN-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4949	EMERGENCY RETENTION BASIN-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5000	EMERGENCY STORAGE PONDS-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5010	EMERGENCY STORAGE PONDS-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5020	EMERGENCY STORAGE PONDS-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5030	EMERGENCY STORAGE PONDS-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5049	EMERGENCY STORAGE PONDS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5300	MAIN LAB-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
5310	MAIN LAB-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
5320	MAIN LAB-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ 26,000
5349	MAIN LAB-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
5350	SATELLITE LABS-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
5360	SATELLITE LABS-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
5370	SATELLITE LABS-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000
5399	SATELLITE LABS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400	TKN/AMMONIA-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
5410	TKN/AMMONIA-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
5420	TKN/AMMONIA-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
5449	TKN/AMMONIA-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5450	TOC-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
5460	TOC-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
5470	TOC-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5499	TOC-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500	ANIONS-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5510	ANIONS-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000

Appendix A - General Fund Budget Expenditures Summary

GL #	General Ledger Account Description	Department									Expenditure Total
		10-01	10-02	10-03	10-04	10-05	10-06	10-07	10-08	10-11	
		Admin	Eng	Safety	Ops	Lab	Maint	E&I	IT	Whs	
5520	ANIONS-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
5549	ANIONS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5550	DI SYSTEM-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5560	DI SYSTEM-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ 4,500
5599	DI SYSTEM-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600	DRINKING WATER TESTING-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
5610	PT STUDY (PROFICIENCY TESTING)	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
5650	FIELD SAMPLING-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
5800	PPE	\$ -	\$ -	\$ 47,500	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 50,500
5810	CONSUMABLE SUPPLIES	\$ -	\$ 500	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
5820	NON-CONSUMABLE EQUIPMENT	\$ -	\$ 500	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,500
7005	TRI-MANHOLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7010	TRI-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7020	TRI-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7030	TRI-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
7040	TRI-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000
7049	TRI-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7050	BLDG 27 - POWER DISTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7051	WAREHOUSE SUPPLIES - MISC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
8000	WAREHOUSE STOCK	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 353,000	\$ 120,000	\$ -	\$ -	\$ 475,000
TOTAL FY 2021-2022 GENERAL FUND BUDGET EXPENDITURES		\$ 4,661,000	\$ 1,321,000	\$ 385,000	\$ 6,640,500	\$ 1,049,500	\$ 2,711,500	\$ 1,008,000	\$ 805,000	\$ 145,500	\$ 18,727,000