



Tahoe-Truckee Sanitation Agency
Annual Budget
Fiscal Year 2021-2022

Adopted: July 21, 2021

**Tahoe-Truckee Sanitation Agency
Annual Budget
Fiscal Year 2021-2022**

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Introduction

The Agency maintains numerous funds which are collectively utilized for (1) maintaining the daily operations of the Agency, (2) construction 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 the Wastewater Capital Reserve Fund (Fund 02) and Replacement, Rehabilitation and Upgrade Fund (Fund 06) depending on the project scope and fund allocation. The Emergency and Contingency Reserve Fund (Fund 07) which is the consolidation of the Emergency Reserve Fund (Fund 07) and the Unrestricted Reserve Fund (Fund 09) from fiscal year 2019-2020 is the primary 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 2021-2022 commencing July 1, 2021 through June 30, 2022 and to plan for capital improvements over the next five (5) fiscal years. The operating budget and capital improvement plan formats for fiscal year 2021-2022 are similar to the past fiscal year.

This annual budget is sectioned to provide (1) a review of fiscal year 2020-2021 revenues, expenditures and capital improvements; (2) fiscal year 2021-2022 revenues; (3) fiscal year 2021-2022 expenditures; (4) capital improvements plan (5-year); (5) Unfunded Accrued Liability; (6) end of year projected balances; and (7) General Fund budget expenditures summary.

Fund Descriptions

The Agency maintains its funds through various funds and bank institutions. There is one (1) operating fund (Fund 10) and three (3) reserve funds (Funds 02, 06 & 07). The descriptions and 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, engineering, and information technology 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 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.

Fund 02: Wastewater Capital Reserve Fund

The Wastewater Capital Reserve Fund is funded from connection charge revenue. 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 balance shall be equal to the unexpended connection charge revenue balance. The Agency periodically will evaluate and adjust the connection charge 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 surplus monies from the General Fund described above. 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 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 revenue. 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 Board will review this fund on an annual basis during the budget process and based on a recommendation of the General Manager, will establish the fund amount for the fiscal year in an amount that is a minimum of the target balance, unless otherwise determined by the Board.

All 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.

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 Year 2020-2021 Budget Review

The following descriptions and tables provide a review of fiscal year 2020-2021 General Fund, Wastewater Capital Reserve Fund; Replacement, Rehabilitation and Upgrade Fund; and Emergency and Contingency Reserve Fund. It should be noted, the Emergency and Contingency Reserve Fund did not supplement annual operating or capital improvements plan budgets, therefore, only accrued revenue from interest activity.

As the following tables reflect projected end of current fiscal year actuals, it should be noted the values for each budget item may vary as final end of fiscal year amounts and journal entry adjustments are completed. It should also be noted table values and calculations have been rounded.

Fund Revenues

Fund Revenue Summary Review

Table 1 identifies a summary of revenues per fund for fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, and comparison of fiscal year 2020-2021 projected actuals versus the budget. Actual total projected revenues of all Agency funds are 100.3% of budgeted revenues and are approximately \$66K higher than budgeted revenues. Further detail for each fund will follow in subsequent tables.

Table 1: 2020-2021 Fund Revenue Summary

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
General Fund (#10)	16,750,000	16,692,100	99.7%
Wastewater Capital Reserve Fund (#2)	1,775,000	2,265,800	127.7%
Replacement, Rehabilitation and Upgrade Fund (#6)	310,000	56,300	18.2%
Emergency and Contingency Reserve Fund (#7)	155,000	41,800	27.0%
Total Revenue	18,990,000	19,056,000	100.3%

Fund 10: General Fund Revenue Review

Table 2 identifies a summary of revenues for the General Fund for fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, and comparison of fiscal year 2020-2021 projected actuals

versus the budget. Actual projected General Fund revenues are 99.7% of budgeted revenues and are approximately \$58K lower than budgeted, primarily attributed to a decrease in Ad Valorem revenue and a reduction in Sewer Service Charges associated with the Agency COVID-19 Relief Program.

Table 2: 2020-2021 General Fund Revenue Review

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
Sewer Service Charges	12,823,000	12,800,000	99.8%
Ad Valorem	3,900,000	3,805,600	97.6%
Fund Interest	18,000	50,000	277.8%
Other Revenue	7,500	14,000	186.7%
Temporary Discharge Permits	1,500	22,500	1500.0%
Total Revenue	16,750,000	16,692,100	99.7%

Fund 02: Wastewater Capital Reserve Fund Revenue Review

Table 3 identifies a summary of revenues for the Wastewater Capital Reserve Fund for fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, and comparison of fiscal year 2020-2021 projected actuals versus the budget. Actual projected revenues are 127.7% of budgeted revenues and are approximately \$491K higher than budgeted. This exceedance is due to higher-than-expected sewer connection fee revenues and lower than expected LAIF interest rates. The higher sewer connection fees are a result of the new connection fees structure with two-thirds of the residential connections being more than 2,000 square feet. It should be noted, other funds that rely on fund interest as a revenue source such as the Replacement, Rehabilitation and Upgrade Fund and Emergency and Contingency Reserve Fund will also reflect lower fund interest budgeted amounts due to lower LAIF interest rates.

Table 3: 2020-2021 Wastewater Capital Reserve Fund Review

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
Sewer Connection Fee	1,500,000	2,145,000	143.0%
Fund Interest	250,000	130,000	52.0%
Other Revenue	25,000	(9,200)	(36.8%)
Total Revenue	1,775,000	2,265,800	127.7%

Fund 06: Replacement, Rehabilitation and Upgrade Fund Review

Table 4 identifies a summary of revenues for the Replacement, Rehabilitation and Upgrade Fund for fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, and comparison of fiscal year 2020-2021 projected actuals versus the budget. Actual projected revenues are 18.2% of

budgeted revenues and are approximately \$254K lower than budgeted. The only source of revenue for the fund is through fund interest which was lower than expected due to the lower interest rates within LAIF.

Table 4: 2020-2021 Replacement, Rehabilitation and Upgrade Fund Review

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
Fund Interest	310,000	56,300	18.2%
Total Revenue	310,000	56,300	18.2%

Fund 07: Emergency and Contingency Reserve Fund Review

Table 5 identifies a summary of revenues for the Emergency and Contingency Reserve Fund for fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, and comparison of fiscal year 2020-2021 projected actuals versus the budget. Actual projected revenues are 27.0% of budgeted revenues and are approximately \$113K lower than budgeted. Similar to other fund interest revenue, the lower LAIF interest rates generated less than expected revenues.

Table 5: 2020-2021 Emergency and Contingency Reserve Fund Review

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
Fund Interest	155,000	41,800	27.0%
Total Revenue	155,000	41,800	27.0%

Fund Expenditures

Fund 10: General Fund Expenditures – Summary Review

Table 6 identifies the General Fund expenditure summary for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals and a comparison of fiscal year 2020-2021 projected actuals versus the budget.

Overall, the total Agency fiscal year 2020-2021 General Fund actual projected expenditures are 89.3% of budgeted expenditures and are approximately \$1.6M lower than budgeted.

Table 6: 2020-2021 General Fund Expenditures – Summary Review

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
Salaries & Wages	5,658,400	5,060,200	89.4%
Employee Benefits	3,469,100	3,160,700	91.1%
Director Fees	7,500	7,600	101.3%
Vehicles	49,700	52,600	105.8%
CSRMA Insurance	210,000	245,000	116.7%
Professional Memberships	47,500	35,600	74.9%
Agency Permits & Licenses	178,000	190,000	106.7%
Office Expenses	271,400	233,900	86.2%
Contractual Services	1,896,900	1,813,300	95.6%
Professional Services	805,000	492,200	61.1%
Conferences & Training	107,500	39,000	36.3%
Uncollectable Accounts	1,000	0	0.0%
Utilities	1,001,100	984,400	98.3%
Supplies, Repairs & Maintenance	789,300	623,600	79.0%
Total Expenditures	14,492,400	12,938,100	89.3%

The following Tables 7 through 11 provide a department breakdown of the General Fund expenditures that support summary Table 6 above. It should be noted that for all departments, Conferences and Training are under budget attributed to the COVID-19 Pandemic and references to the difference will not be discussed per department.

Fund 10: General Fund Expenditures Review – Administrative Department Review

Table 7 below provides a summary for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals and a comparison of fiscal year 2020-2021 projected actuals versus the budget of the Administrative Department. The projected actuals are 83.8% of the budgeted values, equivalent to approximately \$498K, which is due to decreased Salaries & Wages and Employee Benefits as there was a position vacancy during the fiscal year and the Agency accrued lower legal fees within Professional Services.

Table 7: 2020-2021 General Fund Expenditures – Administrative Department Review

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
Salaries & Wages	1,142,000	925,000	81.0%
Employee Benefits	672,300	565,900	84.2%
Director Fees	7,500	7,600	101.3%
Vehicles	2,500	0	0.0%

CSRMA Insurance	210,000	245,000	116.7%
Professional Memberships	32,500	27,100	83.4%
Agency Permits & Licenses	0	0	0.0%
Office Expenses	102,000	89,000	87.3%
Contractual Services	152,000	129,100	84.9%
Professional Services	605,000	449,200	74.2%
Conferences & Training	33,500	28,100	83.9%
Uncollectable Accounts	1,000	0	0.0%
Utilities	106,100	102,300	96.4%
Supplies, Repairs & Maintenance	0	0	0.0%
Total Expenditures	3,066,400	2,568,300	83.8%

Fund 10: General Fund Expenditures Review – Operations Department Review

Table 8 below provides a summary for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals and a comparison of fiscal year 2020-2021 projected actuals versus the budget of the Operations Department, which includes the Operations and Laboratory sub-departments. The projected actuals are 94.7% of the budgeted values which is primarily attributed to unfilled positions within the department during the fiscal year. The percent difference equates to a difference of approximately \$336K.

Table 8: 2020-2021 General Fund Expenditures – Operations Department Review

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
Salaries & Wages	2,160,000	1,973,000	91.3%
Employee Benefits	1,480,700	1,291,400	87.2%
Director Fees	0	0	0.0%
Vehicles	3,600	3,100	86.1%
CSRMA Insurance	0	0	0.0%
Professional Memberships	5,100	2,600	51.0%
Agency Permits & Licenses	178,000	190,000	106.7%
Office Expenses	15,800	3,000	19.0%
Contractual Services	1,415,700	1,478,500	104.4%
Professional Services	0	0	0.0%
Conferences & Training	11,000	3,500	31.8%
Uncollectable Accounts	0	0	0.0%
Utilities	891,500	878,500	98.5%
Supplies, Repairs & Maintenance	122,000	124,100	101.7%
Total Expenditures	6,283,400	5,947,700	94.7%

Fund 10: General Fund Expenditures Review – Engineering Department Review

Table 9 below provides a summary for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals and a comparison of fiscal year 2020-2021 projected actuals versus the budget of the Engineering Department, which includes the Engineering and Safety sub-departments. The projected actuals are 74.0% of the budgeted values equaling an approximate \$367K difference which is due to various factors to include less overtime than anticipated within Salaries and Wages, lower than expected Professional Services for general engineering service agreements which are used on an as-needed basis and lower expenditures in Contractual Services and Supplies, Repairs and Maintenance.

Table 9: 2020-2021 General Fund Expenditures – Engineering Department Review

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
Salaries & Wages	593,000	560,000	94.4%
Employee Benefits	275,600	278,300	101.0%
Director Fees	0	0	0.0%
Vehicles	3,000	100	3.3%
CSRMA Insurance	0	0	0.0%
Professional Memberships	3,000	900	30.0%
Agency Permits & Licenses	0	0	0.0%
Office Expenses	19,000	11,600	61.1%
Contractual Services	177,000	86,000	48.6%
Professional Services	200,000	43,000	21.5%
Conferences & Training	31,000	7,100	22.9%
Uncollectable Accounts	0	0	0.0%
Utilities	1,500	400	26.7%
Supplies, Repairs & Maintenance	106,000	54,700	51.6%
Total Expenditures	1,409,100	1,042,100	74.0%

Fund 10: General Fund Expenditures Review – Maintenance Department Review

Table 10 below provides a summary for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals and a comparison of fiscal year 2020-2021 projected actuals versus the budget of the Maintenance Department, which includes the Maintenance, Electrical & Instrumentation (E&I) and Warehouse sub-departments. As the table indicates, the projected actuals are 90.6%, or approximately \$294K difference, of the budgeted values. The difference in the amounts is due to staff retirements, unfilled positions and staff reductions due to organizational structure changes, lower than expected Contractual Services as contractor scheduling was restricted, and reduced Supplies, Repairs and Maintenance expenditures associated with fewer repair projects.

Table 10: 2020-2021 General Fund Expenditures – Maintenance Department Review

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
Salaries & Wages	1,409,800	1,290,500	91.5%
Employee Benefits	937,000	908,200	96.9%
Director Fees	0	0	0.0%
Vehicles	39,800	49,200	123.6%
CSRMA Insurance	0	0	0.0%
Professional Memberships	6,400	4,800	75.0%
Agency Permits & Licenses	0	0	0.0%
Office Expenses	54,100	44,300	81.9%
Contractual Services	151,700	117,600	77.5%
Professional Services	0	0	0.0%
Conferences & Training	17,000	2,300	13.5%
Uncollectable Accounts	0	0	0.0%
Utilities	1,000	2,700	270.0%
Supplies, Repairs & Maintenance	492,300	395,900	80.4%
Total Expenditures	3,109,100	2,815,500	90.6%

Fund 10: General Fund Expenditures Review – Information Technology (IT) Department Review

Table 11 below provides a summary for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals and a comparison of fiscal year 2020-2021 projected actuals versus the budget of the IT Department. The projected actuals are 90.4% of the budgeted values caused by a partial year staff vacancy and reduced use of Supplies, Repairs and Maintenance for typical projects and maintenance tasks. The present difference represents a total difference of approximately \$60K between projected actuals and budgeted amounts.

Table 11: 2020-2021 General Fund Expenditures – IT Department Review

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
Salaries & Wages	353,600	311,700	88.2%
Employee Benefits	103,500	116,900	112.9%
Director Fees	0	0	0.0%
Vehicles	800	200	25.0%
CSRMA Insurance	0	0	0.0%
Professional Memberships	500	200	40.0%
Agency Permits & Licenses	0	0	0.0%

Office Expenses	80,500	86,000	106.8%
Contractual Services	500	2,100	420.0%
Professional Services	0	0	0.0%
Conferences & Training	15,000	(2,000)	-13.3%
Uncollectable Accounts	0	0	0.0%
Utilities	1,000	500	50.0%
Supplies, Repairs & Maintenance	69,000	48,900	70.9%
Total Expenditures	624,400	564,500	90.4%

Fund 02: Wastewater Capital Reserve Fund Review

Table 12 provides a summary comparison of the approved budget and the projected actuals at the end of the 2020-2021 fiscal year for the associated Wastewater Capital Reserve Fund capital improvements. Projected actual improvements expenditures were approximately 375% or \$1.1M greater than the budgeted expenditures. Overall, the projected actual improvement fund expenditures to include debt service, was approximately 140.6% or \$1.1M greater than the budgeted expenditures.

It should be noted, the large monetary differences occurred in (1) the Barscreens, Washers and Compactors project as the construction phase was scheduled for fiscal year 2021-2022 and commenced in the current fiscal year and (2) various other unbudgeted projects in the fiscal year also commenced earlier than expected and prior to their scheduled fiscal year.

Table 12: 2020-2021 Wastewater Capital Reserve Fund Review

Item No.	Project Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
1	Barscreens, Washers, Compactors ⁽²⁾	225,000	1,160,000	515.6%
2	Digester & Plant Heating Improvements ⁽²⁾	0	95,000	100.0%
3	Portable Emergency Pump System ⁽¹⁾	0	19,133	100.0%
4	Plant Air Compressor ⁽¹⁾	0	24,159	100.0%
5	Security Improvements ⁽²⁾	100,000	73,500	73.5%
6	Hydraulic Pump and Power Pack ⁽¹⁾	60,000	72,134	120.2%
Subtotal		385,000	1,443,926	375.0%
Debt Payment on 2020 Wastewater Revenue Refunding Bond (73.2%)		2,222,810	2,222,378	100.0%
Total		2,607,810	3,666,304	140.6%

Notes: (1) Project completed in Fiscal Year 2020-2021
(2) Project in progress, carried over to Fiscal Year 2021-2022

Fund 06: Replacement, Rehabilitation and Upgrade Fund Review

Table 13 provides a summary comparison of the approved budget and the projected actuals at the end of the 2020-2021 fiscal year for the associated Replacement, Rehabilitation and Upgrade Fund capital improvements. Projected actual improvement expenditures were approximately 67.5% or \$774K less than the budgeted expenditures. Overall, the projected actual fund expenditures, including debt service, was approximately 75.8% or approximately \$774K less than the budgeted expenditures.

In summary, some projects were not accomplished during the fiscal year, or the expenditures were lower than expected due to the competitive bidding process.

Table 13: 2020-2021 Replacement, Rehabilitation and Upgrade Fund Review

Item No.	Project Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2020/2021 Projected Actuals vs. Budget (%)
1	Plant Coating Improvements ⁽²⁾	550,000	420,500	76.5%
2	Lab Equipment Replacement ⁽³⁾	25,000	0	0.0%
3	Admin. Office Improvement ⁽¹⁾	350,000	317,183	90.6%
4	Accounting Software Upgrade ⁽²⁾	0	10,870	100.0%
5	EPDM Roof Replacement ⁽¹⁾	800,000	439,330	54.9%
6	VFD Replacements ⁽¹⁾	0	89,637	100.0%
7	TRI Improvements ⁽³⁾	100,000	0	0.0%
8	Centrifuge Rebuild ⁽¹⁾	0	55,100	100.0%
9	Lab Improvement ⁽³⁾	75,000	0	0.0%
10	Vehicle Replacement ⁽²⁾	30,000	0	0.0%
11	WWTP Pilot Study Rehabilitation ⁽³⁾	75,000	0	0.0%
12	Facilities Security System ⁽²⁾	50,000	0	0.0%
13	Lime System Improvements ⁽³⁾	0	66	100.0%
14	Chlorine Scrubber Replacement ⁽³⁾	0	131,500	100.0%
15	MPPS VFD ⁽¹⁾	30,000	0	0.0%
16	Warehouse Forklift ⁽¹⁾	35,000	32,735	93.5%
17	Chiller Replacement ⁽²⁾	150,000	77,500	51.7%
18	SCBA Tank Replacement ⁽¹⁾	35,000	36,472	104.2%
19	Polyblend Thickener ⁽³⁾	35,000	0	0.0%
20	Arc Flash Study/Breaker Replacement ⁽³⁾	45,000	0	0.0%
Subtotal		2,385,000	1,610,894	67.5%
Debt Payment on 2020 Wastewater Revenue Refunding Bond (26.8%)		813,816	813,658	100.0%
Total		3,198,816	2,424,552	75.8%

Notes: (1) Project completed in Fiscal Year 2020-2021
(2) Project in progress, carried over to Fiscal Year 2021-2022
(3) Project not started, carried over to Fiscal Year 2021-2022

Fiscal Year 2021-2022 Budgets

Fund Revenues

Fund Revenue Summary

Table 14 identifies a summary of all Agency revenues per fund for fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, fiscal year 2021-2022 budget, the percent change in fiscal year 2021-2022 budget to the fiscal year 2020-2021 projected actuals, and the percent change in fiscal year 2021-2022 budget versus the fiscal year 2020-2021 budget.

Overall, the total Agency fiscal year 2021-2022 revenue budget is approximately 102.3% or approximately \$439K greater than fiscal year 2020-2021 projected revenue actuals. When evaluating fiscal years 2020-2021 and 2021-2022 budgets, fiscal year 2021-2022 budget is 102.7% of fiscal year 2020-2021 budget equating to an increase of approximately \$505K.

Table 14: 2021-2022 Fund Revenue Summary

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)
General Fund (#10)	16,750,000	16,692,100	17,325,000	103.8%	103.4%
Wastewater Capital Reserve Fund (#2)	1,775,000	2,265,800	2,090,000	92.2%	117.7%
Replacement, Rehabilitation and Upgrade Fund (#6)	310,000	56,300	45,000	79.9%	14.5%
Emergency and Contingency Reserve Fund (#7)	155,000	41,800	35,000	83.7%	22.6%
Total Revenue	18,990,000	19,056,000	19,495,000	102.3%	102.7%

The following Tables 15 through 18 provide a breakdown of the funds that support summary Table 14 above.

Fund 10: General Fund Revenue

Table 15 identifies a summary of General Fund revenues for fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, fiscal year 2021-2022 budget, the percent change in fiscal year 2021-2022 budget to the fiscal year 2020-2021 projected actuals, and the percent change in fiscal year 2021-2022 budget versus the fiscal year 2020-2021 budget. The table indicates, fiscal year 2021-2022 budgets are 103.8% of fiscal year 2020-2021 projected actuals which is an increase of approximately \$633K and fiscal year 2021-2022 budget is 103.4% of the fiscal 2020-2021 budget which is also an increase of approximately \$575K. The increases are due to a conservative expected growth of 3% for Sewer Service Charges and 4% increase in Ad Valorem Revenue.

Table 15: 2021-2022 General Fund Revenue

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)
Sewer Service Charges	12,823,000	12,800,000	13,287,000	103.8%	103.6%
Ad Valorem	3,900,000	3,805,600	3,958,000	104.0%	101.5%
Fund Interest	18,000	50,000	40,000	80.0%	222.2%
Other Revenue	7,500	14,000	15,000	107.1%	200.0%
Temporary Discharge Permits	1,500	22,500	25,000	111.1%	1666.7%
Total Revenue	16,750,000	16,692,100	17,325,000	103.8%	103.4%

Fund 02: Wastewater Capital Reserve Fund Revenue

The Wastewater Capital Reserve Fund table is organized similar to the General Fund table above. When evaluating the 2021-2022 budget versus 2020-2021 projected actuals, the 2021-2022 budget is 92.2% of the 2020-2021 projected actuals equaling a decrease difference of approximately \$176K. This reduction in the 2021-2022 budget is attributed to an expected lower revenue in sewer connection fees and fund interest. When evaluating the budgets of fiscal years, the 2021-2022 budget is 117.7% of the 2020-2021 budget which is an increase of approximately \$315K as the sewer connection fee revenue is expected to be similar to that of fiscal year 2020-2021 with connection fees being a majority of residential homes over 2,000 square feet.

Table 16: 2021-2022 Wastewater Capital Reserve Fund Revenue

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)
Sewer Connection Fee	1,500,000	2,145,000	2,000,000	93.2%	133.3%
Fund Interest	250,000	130,000	100,000	76.9%	40.0%
Other Revenue	25,000	(9,200)	(10,000)	108.7%	(40.0%)
Total Revenue	1,775,000	2,265,800	2,090,000	92.2%	117.7%

Fund 06: Replacement, Rehabilitation and Upgrade Fund Revenue

The Replacement, Rehabilitation and Upgrade Fund revenue consists of fund interest revenue generated in the LAIF account. Due to low LAIF interest rates, the 2021-2022 budget is 14.5% of the 2020-2021 budget which is a decrease of approximately \$265K. When comparing the 2021-2022 budget versus 2020-2021 projected actuals, the 2021-2022 budget is 79.9% of the 2020-2021 projected actuals, or a decrease of \$11K, as the LAIF interest rates are expected to remain low for the fiscal year. This reduction in fund interest will be consistent with other funds containing fund interest revenue from LAIF.

Table 17: 2021-2022 Replacement, Rehabilitation and Upgrade Fund Revenue

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)
Fund Interest	310,000	56,300	45,000	79.9%	14.5%
Total Revenue	310,000	56,300	45,000	79.9%	14.5%

Fund 07: Emergency and Contingency Reserve Fund Revenue

Similar to the Replacement, Rehabilitation and Upgrade Fund, the Emergency and Contingency Reserve Fund revenue consists of fund interest generated in the LAIF account. As previously stated and typical to other interest fund returns, the fund interest was lower than expected and adjustments were made to account for a continued lower LAIF interest rate. The 2021-2022 budget is 22.6% of the 2020-2021 budget which is a decrease of approximately \$120K and the 2021-2022 budget is 83.7% of the 2020-2021 projected actuals equaling a difference of approximately \$7K.

Table 18: 2021-2022 Emergency and Contingency Reserve Fund Revenue

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)
Fund Interest	155,000	41,800	35,000	83.7%	22.6%
Total Revenue	155,000	41,800	35,000	83.7%	22.6%

Fund Expenditures

Fund 10: General Fund Expenditures – Summary

Table 19 identifies the General Fund expenditure summary for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, fiscal year 2021-2022 budget, the percent change in the fiscal year 2020-2021 budget to the fiscal year 2020-2021 projected actuals, and the percent change in the fiscal year 2021-2022 budget versus the fiscal year 2020-2021 budget.

Overall, the total Agency fiscal year 2021-2022 General Fund expenditure budget is approximately 123.4% or approximately \$3.0M more than the fiscal year 2020-2021 projected actuals and approximately 110.1% or \$1.5M more than fiscal year 2020-2021 budgeted expenditures. Further breakdown of the departmental expenditures in the General Fund are detailed in subsequent tables.

It should be noted, the Agency participated in a cost sharing program with staff for health benefits which generates a savings, however, the savings is offset by an expected increase of 25% in health insurance premiums. This is reflected in the Employee Benefits and would be consistent and

reflected in the subsequent tables for each department.

Table 19: 2021-2022 General Fund Expenditures – Summary

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)
Salaries & Wages	5,658,400	5,060,200	5,599,400	110.7%	99.0%
Employee Benefits	3,469,100	3,160,700	3,817,000	120.8%	110.0%
Director Fees	7,500	7,600	7,600	100.0%	101.3%
Vehicles	49,700	52,600	51,900	98.7%	104.4%
CSRMA Insurance	210,000	245,000	375,000	153.1%	178.6%
Professional Memberships	47,500	35,600	44,700	125.6%	94.1%
Agency Permits & Licenses	178,000	190,000	196,000	103.2%	110.1%
Office Expenses	271,400	233,900	455,000	194.5%	167.6%
Contractual Services	1,896,900	1,813,300	2,204,800	121.6%	116.2%
Professional Services	805,000	492,200	990,000	201.1%	123.0%
Conferences & Training	107,500	39,000	116,500	298.7%	108.4%
Uncollectable Accounts	1,000	0	0	0.0%	0.0%
Utilities	1,001,100	984,400	1,010,200	102.6%	100.9%
Supplies, Repairs & Maintenance	789,300	623,600	1,091,500	175.0%	138.3%
Total Expenditures	14,492,400	12,938,100	15,959,600	123.4%	110.1%

Fund 10: General Fund Expenditures – Administrative Department

Table 20 identifies the General Fund breakdown for the Administrative Department expenditures for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, fiscal year 2021-2022 budget, the percent change in the fiscal year 2020-2021 budget to the fiscal year 2020-2021 projected actuals, and the percent change in the fiscal year 2021-2022 budget versus the fiscal year 2020-2021 budget.

As noted in the table, the 2021-2022 budget is 119.6% of the 2020-2021 projected actuals. This approximate \$503K increase of the 2021-2022 budget is primarily due to increases in Salaries and Wages from a new position and significantly increased CSRMA insurance rates as well as an increase in Employee Benefits as explained in the above fund summary. When comparing the 2020-2021 budget to the 2021-2022 budget, the budget totals are very similar with only a minor difference. The reductions in Professional Services and Salaries & Wages offset the increase of insurance expenditures to generate a minimal change in fiscal year budgets.

Table 20: 2021-2022 General Fund Expenditures – Administrative Department

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)
Salaries & Wages	1,142,000	925,000	1,100,000	118.9%	96.3%
Employee Benefits	672,300	565,900	715,500	126.4%	106.4%
Director Fees	7,500	7,600	7,600	100.0%	101.3%
Vehicles	2,500	0	0	0.0%	0.0%
CSRMA Insurance	210,000	245,000	375,000	153.1%	178.6%
Professional Memberships	32,500	27,100	31,500	116.2%	96.9%
Agency Permits & Licenses	0	0	0	0.0%	0.0%
Office Expenses	102,000	89,000	90,000	101.1%	88.2%
Contractual Services	152,000	129,100	131,600	101.9%	86.6%
Professional Services	605,000	449,200	485,000	108.0%	80.2%
Conferences & Training	33,500	28,100	32,000	113.9%	95.5%
Uncollectable Accounts	1,000	0	0	0.0%	0.0%
Utilities	106,100	102,300	103,200	100.9%	97.3%
Supplies, Repairs & Maintenance	0	0	0	0.0%	0.0%
Total Expenditures	3,066,400	2,568,300	3,071,400	119.6%	100.2%

Fund 10: General Fund Expenditures – Operations Department

Table 21 identifies the General Fund breakdown for the Operations Department expenditures for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, fiscal year 2021-2022 budget, the percent change in the fiscal year 2020-2021 budget to the fiscal year 2020-2021 projected actuals, and the percent change in the fiscal year 2021-2022 budget versus the fiscal year 2020-2021 budget. For fiscal year 2021-2022, the Operations Department will maintain the Operations and Laboratory sub-departments.

The 2021-2022 budget is 110.6% of the 2020-2021 projected actuals which is approximately a \$633K increase. The 2021-2022 budget is 104.7% of the 2020-2021 budget or an approximate \$298K increase. The increases are attributable to increases in Salaries & Wages, Employee Benefits in accordance with the Health Insurance Premiums and HRA benefits, Office Expenses to include additional departmental software programs and Supplies, Repairs & Maintenance for projects.

Table 21: 2021-2022 General Fund Expenditures – Operations Department

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)
Salaries & Wages	2,160,000	1,973,000	2,150,000	109.0%	99.5%
Employee Benefits	1,480,700	1,291,400	1,543,900	119.6%	104.3%
Director Fees	0	0	0	0.0%	0.0%
Vehicles	3,600	3,100	0	0.0%	0.0%
CSRMA Insurance	0	0	0	0.0%	0.0%
Professional Memberships	5,100	2,600	4,200	161.5%	82.4%
Agency Permits & Licenses	178,000	190,000	195,000	102.6%	109.6%
Office Expenses	15,800	3,000	161,300	5376.7%	1020.9%
Contractual Services	1,415,700	1,478,500	1,462,900	98.9%	103.3%
Professional Services	0	0	0	0.0%	0.0%
Conferences & Training	11,000	3,500	11,000	314.3%	100.0%
Uncollectable Accounts	0	0	0	0.0%	0.0%
Utilities	891,500	878,500	901,500	102.6%	101.1%
Supplies, Repairs & Maintenance	122,000	124,100	151,200	121.8%	123.9%
Total Expenditures	6,283,400	5,947,700	6,581,000	110.6%	104.7%

Fund 10: General Fund Expenditures – Engineering Department

Similar to the previous department expenditures, the Engineering Department expenditures table provides fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, fiscal year 2021-2022 budget, the percent change in the fiscal year 2020-2021 budget to the fiscal year 2020-2021 projected actuals, and the percent change in the fiscal year 2021-2022 budget versus the fiscal year 2020-2021 budget. The Engineering Department includes the Engineering and Safety sub-departments.

The 2021-2022 budget is 183.8% of the 2020-2021 projected actuals. This increase is an approximate \$873K increase which is attributed to increased Salaries & Wages and Employee Benefits for an additional engineering staff member, increases in Contractual Services to include digital scanning of the TRI and an updated Arc Flash Study, and Professional Services to include the typical engineering services agreements. The 2021-2022 budget is 135.9% of the 2020-2021 budget or an approximate \$506K increase which is primarily attributed to increased staff costs and Contractual Services.

Table 22: 2021-2022 General Fund Expenditures – Engineering Department

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)
Salaries & Wages	593,000	560,000	785,000	140.2%	132.4%
Employee Benefits	275,600	278,300	357,500	128.5%	129.7%
Director Fees	0	0	0	0.0%	0.0%
Vehicles	3,000	100	0	0.0%	0.0%
CSRMA Insurance	0	0	0	0.0%	0.0%
Professional Memberships	3,000	900	2,500	277.8%	83.3%
Agency Permits & Licenses	0	0	0	0.0%	0.0%
Office Expenses	19,000	11,600	34,000	293.1%	178.9%
Contractual Services	177,000	86,000	294,500	342.4%	166.4%
Professional Services	200,000	43,000	325,000	755.8%	162.5%
Conferences & Training	31,000	7,100	34,500	485.9%	111.3%
Uncollectable Accounts	0	0	0	0.0%	0.0%
Utilities	1,500	400	1,500	375.0%	100.0%
Supplies, Repairs & Maintenance	106,000	54,700	80,500	147.2%	75.9%
Total Expenditures	1,409,100	1,042,100	1,915,000	183.8%	135.9%

Fund 10: General Fund Expenditures – Maintenance Department

Similar to the previous department expenditures, the Maintenance Department expenditures table provides fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, fiscal year 2021-2022 budget, the percent change in the fiscal year 2020-2021 budget to the fiscal year 2020-2021 projected actuals, and the percent change in the fiscal year 2021-2022 budget versus the fiscal year 2020-2021 budget. The Maintenance Department includes the Maintenance, Electrical and Instrumentation, Information Technology (IT), and Warehouse sub-departments. It should be noted, IT was its independent department for fiscal year 2020-2021, however, it is a sub-department for the Maintenance Department for fiscal year 2021-2022. It should also be noted, the IT department budgets and actuals were combined with Maintenance budgets and actuals in Table 23 for comparison purposes.

The 2021-2022 budget is 129.9% of the 2020-2021 projected actuals. This is approximately a \$1.0M increase which is attributed to increased Employee Benefits as noted for all departments. Additionally, increased Contractual Services for defensible space and landscaping, janitorial services and outsourcing of IT Services and increases in Professional Services for new software for operations and IT and for software licensing. Lastly, an increase in Supplies, Repairs and Maintenance for cleaning lines of the Truckee River Interceptors (TRI), traffic signs and bypass pumping supplies and foam suppression system upgrade. The 2021-2022 budget is 117.6% of the 2020-2021 budget or an approximate \$659K increases in Employee Benefits, Professional Services, Contractual Services and Supplies, Repairs and Maintenance for the same reasons as indicated above.

Table 23: 2021-2022 General Fund Expenditures – Maintenance Department

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)
Salaries & Wages	1,763,400	1,602,200	1,564,400	97.6%	88.7%
Employee Benefits	1,040,500	1,025,100	1,200,100	117.1%	115.3%
Director Fees	0	0	0	0.0%	0.0%
Vehicles	40,600	49,400	51,900	105.1%	127.8%
CSRMA Insurance	0	0	0	0.0%	0.0%
Professional Memberships	6,900	5,000	6,500	130.0%	94.2%
Agency Permits & Licenses	0	0	1,000	0.0%	0.0%
Office Expenses	134,600	130,300	169,700	130.2%	126.1%
Contractual Services	152,200	119,700	315,800	263.8%	207.5%
Professional Services	0	0	180,000	0.0%	0.0%
Conferences & Training	32,000	300	39,000	13000.0%	121.9%
Uncollectable Accounts	0	0	0	0.0%	0.0%
Utilities	2,000	3,200	4,000	125.0%	200.0%
Supplies, Repairs & Maintenance	561,300	444,800	859,800	193.3%	153.2%
Total Expenditures	3,733,500	3,380,000	4,392,200	129.9%	117.6%

Fund 02: Wastewater Capital Reserve Fund Expenditures

Table 24 identifies the projects and expenditures for the 5-year Capital Improvements Plan (CIP) within the Wastewater Capital Reserve Fund. The fund continues to provide a percentage of the debt payment. Overall, the 5-year total for the capital improvements is approximately \$15.5M. When debt service payment is included, the total fund expenditure is approximately \$26.6M.

It should be noted, the Agency has contracted a private engineering consultant to prepare a Master Sewer Plan which will provide recommendations for capital improvements. It is expected there will be variances from the proposed projects in the CIP and Master Sewer Plan.

Table 24: 2021-2022 Wastewater Capital Reserve Fund Expenditures (5-Year)

Item No.	Project Description	FY 21/22 (\$)	FY 22/23 (\$)	FY 23/24 (\$)	FY 24/25 (\$)	FY 25/26 (\$)	Total (\$)
1	Barscreens, Washers, Compactors	2,600,000					2,600,000
2	Operation and Maintenance Carts	25,000		25,000			50,000
3	Equipment/Vehicle Warehouse				250,000	2,000,000	2,250,000
4	Maintenance/E&I Shop Improvements			750,000			750,000

5	Digester & Plant Heating Improvements	250,000	500,000	1,500,000	1,500,000		3,750,000
6	BNR Improvements		250,000	1,500,000			1,750,000
7	Flow Equalization Basin			500,000	3,500,000		4,000,000
8	Security Improvements		50,000				50,000
9	Control Room Upgrades #02 & #13		75,000				75,000
10	Manlift	60,000					60,000
11	Effluent Flow Meter Installation	100,000					100,000
12	Influent Flow Meter Installations	50,000					50,000
Subtotal		3,085,000	875,000	4,275,000	5,250,000	2,000,000	15,485,000
Debt Payment on 2020 Wastewater Revenue Refunding Bond (73.2%)		2,222,810	2,220,980	2,222,261	2,222,718	2,222,169	11,110,937
Total		5,307,810	3,095,980	6,497,261	7,472,718	4,222,169	26,595,937

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

1. Barscreens, Washers, Compactors: Headworks Improvements Project to includes new barscreens, washers, compactors, building modifications, flow diversion structure, bypass pumping, etc.
2. Operation and Maintenance Carts: Purchase of additional various operation and maintenance utility carts.
3. Equipment/Vehicle Warehouse: Construction of a new warehouse for storage of Agency vehicles, heavy equipment, and misc. equipment.
4. Maintenance/E&I Shop Improvements: Improvements to relocate mechanical and I&E maintenance shops.
5. Digester & Plant Heating Improvements: Construction of new digester building to house new boilers, pumps, and other major mechanical equipment to support sludge digestion, heating, and gas handling systems.
6. BNR Improvements: Modification of existing denitrification influent structures to reduce dissolved oxygen concentrations entering the denitrification cells.
7. Flow Equalization Basin: Construction of a new raw influent flow equalization basin upstream of the headworks to mitigate high flows and loadings into the plant.
8. Security Improvements: Installation of new security cameras.
9. Control Room Upgrades #02 & #13: Installation of new HVAC for control rooms.
10. Manlift: Purchase of used manlift.
11. Effluent Flow Meter Installation: Installation of effluent magmeter in AWT.
12. Influent Flow Meter Installations: Installation of two (2) influent flow meters in existing manhole facilities.

Fund 06: Replacement, Rehabilitation and Upgrade Fund Expenditures

Table 25 identifies the projects and expenditures for the 5-year Capital Improvements Plan (CIP) within the Replacement, Rehabilitation and Upgrade Fund. The fund continues to provide a percentage of the debt payment. Overall, the 5-year total for the capital improvements is approximately \$12.8M. When debt service payment is included, the total fund expenditure is approximately \$16.8M.

It should be noted, the Agency has contracted a private engineering consultant to prepare a Master Sewer Plan which will provide recommendations for capital improvements. It is expected there will be variances from the proposed projects in the CIP and Master Sewer Plan.

Table 25: 2021-2022 Replacement, Rehabilitation and Upgrade Fund Expenditures (5-Year)

Item No.	Project Description	FY 21/22 (\$)	FY 22/23 (\$)	FY 23/24 (\$)	FY 24/25 (\$)	FY 25/26 (\$)	Total (\$)
1	Plant Coating Improvements	500,000	550,000		600,000		1,650,000
2	Lab Equipment Replacements	25,000	75,000	25,000	50,000		175,000
3	EPDM Roof Replacement		750,000		500,000		1,250,000
4	Translucent Panel Rehabilitation			60,000			60,000
5	VFD Replacements	30,000		30,000		30,000	90,000
6	TRI Improvements		150,000	400,000	150,000	4,500,000	5,200,000
7	Centrifuge Rebuild	50,000				50,000	100,000
8	Lab Improvement		150,000				150,000
9	Vehicle Replacement		35,000				35,000
10	WWTP Pilot Study Rehabilitation			75,000			75,000
11	Communications Network Replacement			200,000			200,000
12	Facilities Security System			50,000			50,000
13	Lime System Improvements	150,000					150,000
14	Wasting Pumps Upgrade	350,000					350,000
15	Plant Concrete Repair			400,000			400,000
16	Facility Asphalt Sealing	100,000					100,000
17	Telephone Upgrade	50,000					50,000
18	2 Water System Improvement		500,000				500,000
19	Chlorine Scrubber Replacement	1,000,000					1,000,000
20	Odorous Air Expansion				50,000		50,000
21	BNR Blower Replacement	25,000		25,000		25,000	75,000
22	Filter 3 Rebuild					225,000	225,000
23	Filter 4 Rebuild				225,000		225,000
24	MPPS VFD	30,000					30,000

25	Control Room Upgrades #02 & #13		150,000				150,000
26	Polyblend Thickener Replacement	35,000					35,000
27	Arc Flash Study/Breaker Replacement	45,000					45,000
28	Portable Welder Replacement	25,000					25,000
29	Filter Press Feed Pump VFD Replacement	45,000	45,000				90,000
30	Odorous Air VFD Replacement	35,000	35,000				70,000
31	Cake Discharge VFD Replacement	35,000					35,000
32	IT Server Replacement	40,000	40,000				80,000
33	SCADA Repeater Replacement	50,000					50,000
Subtotal		2,620,000	2,480,000	1,265,000	1,575,000	4,830,000	12,770,000
Debt Payment on 2020 Wastewater Revenue Refunding Bond (26.8%)		813,816	813,146	813,615	813,782	813,581	4,067,939
Total		3,433,816	3,293,146	2,078,615	2,388,782	5,643,581	16,837,939

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

1. Plant Coating Improvements: Recoating on various equipment and facilities to improve longevity.
2. Lab Equipment Replacements: Replacement of various aged laboratory equipment, as needed.
3. EPDM Roof Replacement: Repair and replacement of various EPDM roofing systems.
4. Translucent Panel Rehabilitation: Refurbishing of existing Kalwall architectural panels.
5. VFD Replacements: Plant-wide replacements of variable frequency drives throughout plant, as needed basis.
6. TRI Improvements: CIPP lining of TRI between TRI manhole nos. 33 to 35.
7. Centrifuge Rebuild: Rebuild dewatering centrifuges (2 total).
8. Lab Improvement: Improvements to the T-TSA satellite labs.
9. Vehicle Replacement: Replacement of aged vehicles.
10. WWTP Pilot Study Rehabilitation: Rehabilitation of BNR pilot plant for testing of various operating strategies.
11. Communications Network Replacement: Replacement of aged network communications equipment and cabling.
12. Facilities Security System: Replace existing cameras and front gate.
13. Lime System Improvements: Replace conveyance system for hydrated lime.
14. Wasting Pumps Upgrade: Replace WAS pumps to be able to meet and maintain required wasting rates.
15. Plant Concrete Repair: Perform various concrete repairs throughout the plant.
16. Facility Asphalt Sealing: Reseal asphalt surfaces through the plant.
17. Telephone Upgrade: Upgrade existing aged PBX system and telephones to new technologies.

18. 2 Water System Improvement: Upgrade reclaimed water storage, pumping, and distribution system.
19. Chlorine Scrubber Replacement: Replace aged chlorine gas neutralizing scrubber in Chlorine Building.
20. Odorous Air Expansion: Expand odorous air media replacement.
21. BNR Blower Replacement: Replace BNR aeration blowers.
22. Filter 3 Rebuild: Inspection, repair and media replacement.
23. Filter 4 Rebuild: Inspection, repair and media replacement.
24. MPPS VFD: Replace VFD.
25. Control Room Upgrades #02 & #13: Remodel and update to the existing control rooms.
26. Polyblend Thickener Replacement: Upgrade existing thickening room Polyblend units.
27. Arc flash Study/Breaker Replacement: Replace older and/or undersized breakers per the arc flash study.
28. Portable Welder Replacement: Portable welder replacement.
29. Filter Press Feed Pump VFD Replacement: Replace filter press feed pump VFD.
30. Odorous Air VFD Replacement: Replace odorous air VFD.
31. Cake Discharge VFD Replacement: Replace cake discharge VFD.
32. IT Server Replacement: IT/OT server replacements.
33. SCADA Repeater Replacement: Upgrade to Northstar data and voice communications.

Fund Summaries

The following tables provide fiscal year 2021-2022 summaries for funds that have revenues and expenditures. These funds include the General Fund, Wastewater Capital Reserve Fund and Replacement, Rehabilitation and Upgrade Fund. Funds that are not anticipated to have expenditures are addressed in the end of year fund balance table (Table 30).

Fund 10: General Fund Summary

Table 26 provides a summary of the General Fund summary to include revenues, expenditures and net position for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, fiscal year 2021-2022 budget, percent change in the fiscal year 2020-2021 budget to the fiscal year 2020-2021 projected actuals, percent change in the fiscal year 2021-2022 budget versus the fiscal year 2020-2021 budget, and the change in percent between fiscal year 2021-2022 and fiscal year 2020-2021 budgets.

Overall, the total General Fund projected budget for fiscal year has a net position increase of approximately \$1.4M for fiscal year 2021-2022.

Table 26: General Fund Summary

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)	2021/2022 Budget vs. 2020/2021 Budget (% Δ)
Revenues						
Sewer Service Charges	12,823,000	12,800,000	13,287,000	103.8%	103.6%	3.5%
Ad Valorem	3,900,000	3,805,600	3,958,000	104.0%	101.5%	1.5%

Fund Interest	18,000	50,000	40,000	80.0%	222.2%	55.0%
Other Revenue	7,500	14,000	15,000	107.1%	200.0%	50.0%
Temporary Discharge Permits	1,500	22,500	25,000	111.1%	1666.7%	94.0%
Total Revenue	16,750,000	16,692,100	17,325,000	103.8%	103.4%	3.3%

Expenditures						
Salaries & Wages	5,658,400	5,060,200	5,599,400	110.7%	99.0%	-1.1%
Employee Benefits	3,469,100	3,160,700	3,817,000	120.8%	110.0%	9.1%
Director Fees	7,500	7,600	7,600	100.0%	101.3%	1.3%
Vehicles	49,700	52,600	51,900	98.7%	104.4%	0.0%
CSRMA Insurance	210,000	245,000	375,000	153.1%	178.6%	44.0%
Professional Memberships	47,500	35,600	44,700	125.6%	94.1%	-6.3%
Agency Permits & Licenses	178,000	190,000	196,000	103.2%	110.1%	9.2%
Office Expenses	271,400	233,900	455,000	194.5%	167.6%	40.4%
Contractual Services	1,896,900	1,813,300	2,204,800	121.6%	116.2%	14.0%
Professional Services	805,000	492,200	990,000	201.1%	123.0%	18.7%
Conferences & Training	107,500	39,000	116,500	298.7%	108.4%	7.7%
Uncollectable Accounts	1,000	0	0	0.0%	0.0%	0.0%
Utilities	1,001,100	984,400	1,010,200	102.6%	100.9%	0.9%
Supplies, Repairs & Maintenance	789,300	623,600	1,091,500	175.0%	138.3%	27.7%
Total Expenditures	14,492,400	12,938,100	15,959,600	123.4%	110.1%	9.2%

Net Position	2,257,600	3,754,000	1,365,400	36.4%	60.5%	-65.3%
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Fund 02: Wastewater Capital Reserve Fund Summary

Table 27 provides summary of the Wastewater Capital Reserve Fund summary to include revenues, expenditures and net position for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, fiscal year 2021-2022 budget, percent change in the fiscal year 2020-2021 budget to the fiscal year 2020-2021 projected actuals, percent change in the fiscal year 2021-2022 budget versus the fiscal year 2020-2021 budget, and the change in percent between fiscal year 2021-2022 and fiscal year 2020-2021 budgets.

Overall, the total Agency fiscal year 2021-2022 Wastewater Capital Reserve Fund net position is a negative \$3.2M. It should be noted, there is sufficient balance in the fund to offset the negative net position which is identified in Table 30.

Table 27: Wastewater Capital Reserve Fund Summary

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)	2021/2022 Budget vs. 2020/2021 Budget (% Δ)
Revenues						
Sewer Connection Fee	1,500,000	2,145,000	2,000,000	93.2%	133.3%	25.0%
Fund Interest	250,000	130,000	100,000	76.9%	40.0%	-150.0%
Other Revenue	25,000	(9,200)	(10,000)	108.7%	-40.0%	350.0%
Total Revenue	1,775,000	2,265,800	2,090,000	92.2%	117.7%	15.1%
Expenditures						
Barscreens, Washers, Compactors			2,600,000			
Operation and Maintenance Carts			25,000			
Digester & Plant Heating Improvements			250,000			
Manlift			60,000			
Effluent Flow Meter Installation			100,000			
Influent Flow Meter Installations			50,000			
Subtotal			3,085,000			
Debt Payment on 2020 Wastewater Revenue Refunding Bond (73.2%)			2,222,810			
Total			5,307,810			
Net Position			(3,217,810)			

Fund 06: Replacement, Rehabilitation and Upgrade Fund Summary

Table 28 provides summary of the Replacement, Rehabilitation and Upgrade Fund summary to include revenues, expenditures and net position for the fiscal year 2020-2021 budget, fiscal year 2020-2021 projected actuals, fiscal year 2021-2022 budget, percent change in the fiscal year 2020-2021 budget to the fiscal year 2020-2021 projected actuals, percent change in the fiscal year 2021-2022 budget versus the fiscal year 2020-2021 budget, and the change in percent between fiscal year 2021-2022 and fiscal year 2020-2021 budgets.

Overall, the total Agency fiscal year 2021-2022 Replacement, Rehabilitation and Upgrade Fund net position is a negative \$3.4M. It should be noted, there is sufficient balance in the fund to offset the negative net position which is identified in Table 30.

Table 28: Replacement, Rehabilitation and Upgrade Fund Summary

Description	2020/2021 Budget (\$)	2020/2021 Projected Actuals (\$)	2021/2022 Budget (\$)	2021/2022 Budget vs. 2020/2021 Projected Actuals (%)	2021/2022 Budget vs. 2020/2021 Budget (%)	2021/2022 Budget vs. 2020/2021 Budget (%) Δ)
Revenues						
Fund Interest	310,000	56,300	45,000	79.9%	14.5%	-588.9%
Total Revenue	310,000	56,300	45,000	79.9%	14.5%	-588.9%

Expenditures						
Plant Coating Improvements			500,000			
Lab Equipment Replacements			25,000			
VFD Replacements			30,000			
Centrifuge Rebuild			50,000			
Lime System Improvements			150,000			
Wasting Pumps Upgrade			350,000			
Facility Asphalt Sealing			100,000			
Telephone Upgrade			50,000			
Chlorine Scrubber Replacement			1,000,000			
BNR Blower Replacement			25,000			
MPPS VFD			30,000			
Polyblend Thickener Replacement			35,000			
Arc Flash Study/Breaker Replacement			45,000			
Portable Welder Replacement			25,000			
Filter Press Feed Pump VFD Replacement			45,000			
Odorous Air VFD Replacement			35,000			
Cake Discharge VFD Replacement			35,000			

IT Server Replacement			40,000			
SCADA Repeater Replacement			50,000			
Subtotal			2,620,000			
Debt Payment on 2020 Wastewater Revenue Refunding Bond (26.8%)			813,816			
Total			3,433,816			
Net Position			(3,388,816)			

Unfunded Accrued Liability

The Agency participates in the California Public Employees' Retirement System (CalPERS) which includes a plan for Classic and PEPR (Public Employees' Pension Reform Act) employees. Based on the annual valuation reports prepared by CalPERS, the estimated unfunded accrued liability (UAL) for 06/30/21 is approximately \$12.8M.

The Agency has provided additional payments above the required minimum towards the UAL which has reduced the overall interest amount accrued. In lieu of continuing direct additional payments to the CalPERS, the Agency will investigate other methods to pay the UAL to include additional discretionary payments.

The Agency will investigate the benefit of 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. Should the CEPPT be a desired option, the Agency will determine the appropriate prefunding 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 29 identifies the appropriate amortized payments for the next five (5) fiscal years per the current CalPERS 30-year amortization schedule.

Table 29: CalPERS UAL 5-Year Amortization Schedule Summary

Fiscal Year	Annual Scheduled Payment (\$)
2021-2022	1,044,040
2022-2023	1,159,517
2023-2024	1,231,835
2024-2025	1,309,638
2025-2026	1,349,585

Projected End of Fiscal Year Fund Balances

Table 30 lists the expected fund balances at the end of fiscal year 2021-2022 as well as their target balances. Each fund is shown with the beginning balance, annual revenue, annual expenditure, applicable UAL payment, end of year balance, and target balance for each fund. The total of all funds is approximately \$36.3M. It should be noted the table values have been rounded.

Table 30: 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
Beginning Balance	8,575,000	20,598,100	9,447,600	7,307,000	45,927,700
Revenue	17,325,000	2,090,000	45,000	35,000	19,495,000
Expenditures	15,959,600	5,307,900	3,433,900	0	24,701,400
CalPERS UAL	1,044,100	0	0	0	1,044,100
Ending Balance	8,896,300	17,380,200	6,058,700	7,342,000	39,677,200
Fund Target Balance	10,619,900	13,298,000	8,419,000	4,000,000	36,336,900

General Fund Budget Expenditure Summary

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

Summary

The annual budget for fiscal year 2021-2022 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, the Agency will be able to better determine department operating and maintenance costs and make financial decisions on its assets accordingly. It is recommended the 5-year capital improvement plans be reevaluated once the Master Sewer Plan is completed.

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	\$ 1,100,000	\$ 650,000	\$ 135,000	\$ 1,700,000	\$ 450,000	\$ 762,900	\$ 472,500	\$ 248,000	\$ 81,000	\$ 5,599,400
Employee Benefits											
1000	CALPERS PEPPRA RETIREMENT	\$ 35,000	\$ 15,000	\$ 10,500	\$ 35,000	\$ -	\$ 24,000	\$ 25,000	\$ -	\$ 6,000	\$ 150,500
1001	CALPERS CLASSIC RETIREMENT	\$ 140,000	\$ 80,000	\$ -	\$ 300,000	\$ 95,000	\$ 140,000	\$ 33,000	\$ 60,000	\$ -	\$ 848,000
1002	WORKER'S COMP	\$ 22,000	\$ 6,300	\$ 2,100	\$ 33,500	\$ 6,500	\$ 14,500	\$ 8,000	\$ 4,200	\$ 2,100	\$ 99,200
1003	MEDICARE	\$ 15,500	\$ 7,200	\$ 1,800	\$ 25,000	\$ 6,600	\$ 12,000	\$ 6,500	\$ 4,000	\$ 1,100	\$ 79,700
1004	SDI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1005	LIFE INSURANCE	\$ 10,000	\$ 4,500	\$ 900	\$ 14,500	\$ 2,500	\$ 6,500	\$ 4,000	\$ 2,000	\$ 1,400	\$ 46,300
1006	HEALTH INSURANCE	\$ 280,000	\$ 130,000	\$ 30,000	\$ 450,000	\$ 120,000	\$ 290,000	\$ 95,000	\$ 45,000	\$ 28,000	\$ 1,468,000
1007	DIRECTOR HEALTH INSURANCE	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
1008	RETIREE HEALTH INSURANCE	\$ 91,000	\$ 38,000	\$ -	\$ 285,000	\$ 35,000	\$ 245,000	\$ 65,000	\$ 8,000	\$ -	\$ 767,000
1009	DENTAL INSURANCE	\$ 25,000	\$ 7,500	\$ 2,500	\$ 27,000	\$ 8,000	\$ 17,000	\$ 5,200	\$ 2,200	\$ 1,300	\$ 95,700
1010	HRA	\$ 53,000	\$ 14,000	\$ 7,000	\$ 78,000	\$ 22,000	\$ 20,000	\$ 8,000	\$ 11,000	\$ 3,000	\$ 216,000
1011	OPEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1012	VISION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1013	CALPERS 457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1014	NATIONWIDE 457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1015	DIRECTOR DENTAL INSURANCE	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
1016	DIRECTOR VISION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1017	COBRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1018	DENTAL REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1019	JURY DUTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1020	EMPLOYEE SCREENING	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,500
1021	EMPLOYEE MISC.	\$ 3,500	\$ 200	\$ -	\$ 300	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 4,100
1022	ANNUAL UAL PAYMENT	\$ 1,044,040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,044,040
1023	ADDT'L UAL PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Director Fees											
1050	DIRECTOR FEES	\$ 7,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,600
Vehicles											
2000	GASOLINE/DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ -	\$ -	\$ -	\$ 23,000
2001	VHCL-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 800
2002	VHCL-02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003	VHCL-03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004	VHCL-04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2005	VHCL-05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 200
2006	VHCL-06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ 800
2007	VHCL-07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
2008	VHCL-08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2009	VHCL-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ 1,800
2010	VHCL-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 300
2011	VHCL-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2012	VHCL-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013	VHCL-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2014	VHCL-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2015	VHCL-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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		
2016	VHCL-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500	
2017	VHCL-17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	
2018	VHCL-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2019	VHCL-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2020	VHCL-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	
2021	VHCL-21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 200	
2022	VHCL-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	
2023	VHCL-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2024	VHCL-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2025	VHCL-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 300	
2026	VHCL-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	
2101	VHCT-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2102	VHCT-02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2103	VHCT-03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2104	VHCT-04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2105	VHCT-05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2106	VHCT-06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2107	VHCT-07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2108	VHCT-08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2109	VHCT-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100	
2110	VHCT-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100	
2111	VHCT-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100	
2112	VHCT-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100	
2113	VHCT-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	
2147	VHEQ-07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ 400	
2148	VHEQ-08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ 600	
2149	VHEQ-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500	
2150	VHEQ-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	
2151	VHEQ-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100	
2152	VHEQ-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2153	VHEQ-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2154	VHEQ-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2155	VHEQ-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2163	VHEQ-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 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		
2164	VHEQ-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	
2165	VHEQ-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2166	VHEQ-26 POLARIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 200	
2167	VHEQ-49 WAREHOUSE FORKLIFT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	
2199	VEHICLE MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300	\$ -	\$ -	\$ -	\$ 2,300	
Insurance												
2200	INSURANCE	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000	
Professional Memberships												
2221	STAFF CERTIFICATIONS	\$ 500	\$ 500	\$ 500	\$ 1,600	\$ 800	\$ 2,000	\$ 500	\$ -	\$ 100	\$ 6,500	
2222	STAFF MEMBERSHIPS	\$ 1,000	\$ 1,000	\$ 500	\$ 1,000	\$ 800	\$ 2,500	\$ 800	\$ 400	\$ 200	\$ 8,200	
2223	AGENCY MEMBERSHIPS	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	
Agency Permits and Licenses												
2250	PERMITS & LICENSES	\$ -	\$ -	\$ -	\$ 185,000	\$ 10,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 196,000	
Office Expenses												
2400	BANK FEES	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
2401	SUPPLIES	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
2402	FURNITURE	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	\$ 5,000	\$ -	\$ 8,000	\$ 1,000	\$ 19,500	
2403	IT HARDWARE	\$ 5,000	\$ 1,000	\$ 5,500	\$ 10,000	\$ 1,000	\$ 3,200	\$ 3,600	\$ 2,000	\$ 2,400	\$ 33,700	
2404	IT SOFTWARE	\$ 15,000	\$ 15,000	\$ 2,500	\$ 75,000	\$ 70,000	\$ 71,000	\$ 1,500	\$ 60,000	\$ -	\$ 310,000	
2405	ADVERTISING	\$ 3,000	\$ 5,000	\$ -	\$ 3,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 13,000	
2406	BREAKROOM SUPPLIES	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
2407	POSTAGE/SHIPPING	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
2408	COPIER/FAX/INK EXPENSES	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 6,000	\$ -	\$ 11,000	
2409	BOOKS/SUBSCRIPTIONS	\$ 500	\$ 500	\$ 2,500	\$ 300	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 5,800	
2410	MANAGER LUNCHEON	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	
2411	BOARD MEETING SUPPLIES	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
2412	STAFF LUNCHEONS/APPRECIATION	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
Contractual Services												
2500	INVOICE PROCESSING	\$ 1,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700	
2501	COUNTY SERVICES	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	
2502	JANITORIAL	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,500	
2503	GENERAL OFFICE	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400	
2504	FACILITIES MAINTENANCE	\$ -	\$ 215,000	\$ 70,000	\$ -	\$ -	\$ 101,000	\$ -	\$ 10,000	\$ -	\$ 396,000	
2505	MECHANICAL MAINTENANCE	\$ -	\$ 500	\$ 1,000	\$ -	\$ 8,500	\$ 33,000	\$ -	\$ -	\$ -	\$ 43,000	
2506	UNIFORMS	\$ 2,500	\$ 500	\$ 2,500	\$ 9,500	\$ 1,600	\$ 6,500	\$ 4,600	\$ 500	\$ 800	\$ 29,000	
2507	LEASES	\$ -	\$ -	\$ -	\$ 800	\$ 1,500	\$ 2,500	\$ 11,300	\$ -	\$ -	\$ 16,100	
2508	SLUDGE DISPOSAL	\$ -	\$ -	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000	
2509	MATERIAL WASTE DISPOSAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000	
2510	CHEMICALS-HYDRATED LIME	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	
2511	CHEMICALS-SODIUM CHLORIDE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2512	CHEMICALS-LIQUID CHLORINE	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000	
2513	CHEMICALS-SODIUM HYDROXIDE	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
2514	CHEMICALS-SODA ASH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2515	CHEMICALS-HYDROCHLORIC ACID	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	
2516	CHEMICALS-SULFURIC ACID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2517	CHEMICALS-LIQUID CO2	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500	

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	
2518	CHEMICALS-LIQUID O2	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
2519	CHEMICALS-FERRIC CHLORIDE	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
2520	CHEMICALS-METHANOL	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
2521	CHEMICALS-POLYMER	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
2522	CHEMICALS-BOILER CHEMICAL	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
2523	CHEMICALS-AMMONIA ANALYZERS	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
2524	CHEMICALS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
2525	TESTING	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
2530	ELECTRICAL MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,600	\$ -	\$ -	\$ 29,600
2550	OUTSOURCE TESTING LOCATION 1	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
2551	OUTSOURCE TESTING LOCATION 2	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
2552	OUTSOURCE TESTING LOCATION 3	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000
2553	OUTSOURCE TESTING LOCATION 4	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
2554	OUTSOURCE TESTING LOCATION MISC.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2555	OUTSOURCE TESTING LOCATION 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2556	OUTSOURCE TESTING LOCATION 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2557	CONTRACTURAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,000	\$ -	\$ 68,000
Professional Services											
2600	ENGINEERING	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000
2601	LEGAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2602	ACCOUNTING & BILLING SUPPORT	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
2603	FINANCIAL AUDITOR	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
2604	FINANCIAL/RATE STUDIES	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
2605	HUMAN RESOURCES STUDIES	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
2606	MISC. STUDIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ -	\$ 180,000
2650	LEGAL - BSK	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
2651	LEGAL - WPR	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
2652	LEGAL - MISC.	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Conferences & Training											
2700	CONFERENCE	\$ 5,000	\$ 6,000	\$ 1,500	\$ 3,000	\$ 1,000	\$ 4,000	\$ 2,000	\$ -	\$ 1,000	\$ 23,500
2701	TRAINING	\$ 15,000	\$ 4,000	\$ 23,000	\$ 6,000	\$ 1,000	\$ 6,000	\$ 10,000	\$ 16,000	\$ -	\$ 81,000
2702	CONFERENCE (HR)	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
2703	TRAINING (HR)	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
2750	WELLNESS PROGRAM (HR)	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Uncollectable Accounts											
2800	UNCOLLECTABLE ACCTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities											
2900	HEATING FUEL	\$ 3,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,000
2901	ELECTRICITY	\$ 85,000	\$ -	\$ -	\$ 770,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 855,000
2902	WATER	\$ 200	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700
2903	NATURAL GAS	\$ 6,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,000
2904	TELEPHONE	\$ 9,000	\$ 1,500	\$ -	\$ 35,000	\$ -	\$ 3,000	\$ -	\$ 1,000	\$ -	\$ 49,500
Supplies, Repairs & Maintenance											
3000	HEADWORKS-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3010	HEADWORKS-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3020	HEADWORKS-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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		
3030	HEADWORKS-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3049	HEADWORKS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
3050	PRIMARY CLARIFICATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3060	PRIMARY CLARIFICATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3070	PRIMARY CLARIFICATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3080	PRIMARY CLARIFICATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3250	SECONDARY CLARIFICATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3260	SECONDARY CLARIFICATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3270	SECONDARY CLARIFICATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3280	SECONDARY CLARIFICATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3299	SECONDARY CLARIFICATION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3300	RAS PUMPING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3310	RAS PUMPING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3320	RAS PUMPING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3330	RAS PUMPING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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		
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3760	BNR-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3761	BNR-POWER DISTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3770	BNR-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3780	BNR-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	45,000	\$ -	\$ -	\$ -	45,000	
3799	BNR-MISCELLANEOUS	\$ -	\$ -	\$ -	300	\$ -	\$ -	\$ -	\$ -	\$ -	300	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3880	FILTRATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3899	FILTRATION-MISCELLANEOUS	\$ -	\$ -	\$ -	8,000	\$ -	\$ -	\$ -	\$ -	\$ -	8,000	
3900	ION EXCHANGE-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3910	ION EXCHANGE-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3920	ION EXCHANGE-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3930	ION EXCHANGE-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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		
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	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
4150	SOLIDS HANDLING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4160	SOLIDS HANDLING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4170	SOLIDS HANDLING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4180	SOLIDS HANDLING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4199	SOLIDS HANDLING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4200	LIME SYSTEM-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4210	LIME SYSTEM-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4220	LIME SYSTEM-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4230	LIME SYSTEM-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4249	LIME SYSTEM-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	
4250	THICKENING CENTRIFUGES-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4260	THICKENING CENTRIFUGES-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4270	THICKENING CENTRIFUGES-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4280	THICKENING CENTRIFUGES-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4299	THICKENING CENTRIFUGES-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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		
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4499	PLANT AIR-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4500	NON-POTABLE WATER (#2)-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4510	NON-POTABLE WATER (#2)-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4520	NON-POTABLE WATER (#2)-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4530	NON-POTABLE WATER (#2)-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4720	ADMIN BLDG.-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4730	ADMIN BLDG.-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4749	ADMIN BLDG.-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4750	GENERAL BUILDINGS AND GROUNDS-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	20,000	\$ -	\$ -	20,000	40,000	
4760	GENERAL BUILDINGS AND GROUNDS-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
4770	GENERAL BUILDINGS AND GROUNDS-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
4780	GENERAL BUILDINGS AND GROUNDS-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	4,000	\$ -	\$ -	\$ -	4,000	
4799	GENERAL BUILDINGS AND GROUNDS-MISCELLANEOUS	\$ -	\$ -	\$ -	500	\$ -	\$ -	\$ -	\$ -	\$ -	500	
4800	ALL FACILITY PURPOSE-TOOLS	\$ -	\$ -	\$ -	3,000	\$ -	20,000	\$ -	5,000	\$ -	28,000	
4801	ALL FACILITY PURPOSE-RADIOS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
4802	ALL FACILITY PURPOSE-OIL/LUBRICANTS	\$ -	\$ -	\$ -	\$ -	\$ -	13,000	\$ -	\$ -	\$ -	13,000	
4803	ALL FACILITY PURPOSE-BICYCLES	\$ -	\$ -	\$ -	\$ -	\$ -	1,000	\$ -	\$ -	\$ -	1,000	
4804	ALL FACILITY PURPOSE-FACILITY CARTS	\$ -	\$ -	\$ -	\$ -	\$ -	4,300	\$ -	\$ -	\$ -	4,300	
4805	ALL FACILITY PURPOSE-IT SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,000	\$ -	20,000	

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	
4806	ALL FACILITY PURPOSE-IT AUTOMATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
4807	ALL FACILITY PURPOSE-IT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
4808	ALL FACILITY PURPOSE-IT COMPUTERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
4809	ALL FACILITY PURPOSE-SMALL EQUIPMENT	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ 8,500
4810	ALL FACILITY PURPOSE-HOSES	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
4811	ALL FACILITY PURPOSE-SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
4812	ALL FACILITY PURPOSE-JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
4813	ALL FACILITY PURPOSE-PAINT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4849	ALL FACILITY PURPOSE-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 7,500
4850	CHEMICAL FACILITIES-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4860	CHEMICAL FACILITIES-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4870	CHEMICAL FACILITIES-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4880	CHEMICAL FACILITIES-MECHANICAL	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
4899	CHEMICAL FACILITIES-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
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	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
5310	MAIN LAB-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
5320	MAIN LAB-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
5349	MAIN LAB-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
5350	SATELLITE LABS-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
5360	SATELLITE LABS-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
5370	SATELLITE LABS-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
5399	SATELLITE LABS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5400	TKN/AMMONIA-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5410	TKN/AMMONIA-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
5420	TKN/AMMONIA-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
5449	TKN/AMMONIA-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5450	TOC-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500
5460	TOC-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
5470	TOC-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5499	TOC-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500	ANIONS-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 3,500
5510	ANIONS-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
5520	ANIONS-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 400
5549	ANIONS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5550	DI SYSTEM-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5560	DI SYSTEM-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000

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	
5599	DI SYSTEM-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5600	DRINKING WATER TESTING-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
5610	PT STUDY (PROFICIENCY TESTING)	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
5650	FIELD SAMPLING-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
5800	PPE	\$ -	\$ -	\$ 50,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 53,000
5810	CONSUMABLE SUPPLIES	\$ -	\$ 500	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500
5820	NON-CONSUMABLE EQUIPMENT	\$ -	\$ 1,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000
7005	TRI-MANHOLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7010	TRI-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7020	TRI-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7030	TRI-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
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	\$ 336,000	\$ 150,000	\$ -	\$ -	\$ 488,000
TOTAL FY 2021-2022 GENERAL FUND BUDGET EXPENDITURES		\$ 4,115,440	\$ 1,536,200	\$ 378,800	\$ 5,595,800	\$ 985,200	\$ 2,453,300	\$ 956,700	\$ 826,800	\$ 155,400	\$ 17,003,640