



Tahoe-Truckee Sanitation Agency
Annual Budget
Fiscal Year 2022-2023

Adopted: June 15, 2022

**Tahoe-Truckee Sanitation Agency
Annual Budget
Fiscal Year 2022-2023**

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Table of Contents

Introduction	5
Fund Descriptions	6
Fund 10: General Fund	6
Fund 02: Wastewater Capital Reserve Fund.....	6
Fund 06: Replacement, Rehabilitation and Upgrade Fund.....	7
Fund 07: Emergency and Contingency Reserve Fund.....	7
Fund Administration	7
Fiscal Years 2021-2022 & 2022-2023 Budgets.....	8
Fund Revenues.....	8
Fund Revenue Summary.....	8
Fund 10: General Fund Revenue	9
Fund 02: Wastewater Capital Reserve Fund Revenue	9
Fund 06: Replacement, Rehabilitation and Upgrade Fund Revenue	10
Fund 07: Emergency and Contingency Reserve Fund Revenue	10
Fund Expenditures	11
Fund 10: General Fund Expenditures – Summary.....	11
Fund 10: General Fund Expenditures – Summary by Department.....	12
Fund 10: General Fund Expenditures – Administrative Department	12
Fund 10: General Fund Expenditures – Operations Department.....	13
Fund 10: General Fund Expenditures – Engineering Department.....	14
Fund 10: General Fund Expenditures – Maintenance Department	15
Capital Improvement Plan (CIP) Expenditures.....	16
Fund 02: Wastewater Capital Reserve Fund Expenditures	16
Fund 06: Replacement, Rehabilitation and Upgrade Fund Expenditures	17
Fund Summaries	20
Fund 10: General Fund Summary	20
Fund 02: Wastewater Capital Reserve Fund Summary	21
Fund 06: Replacement, Rehabilitation and Upgrade Fund Summary	22
Unfunded Accrued Liability	23
Projected End of Fiscal Year Fund Balances	24
General Fund Budget Expenditure Summary	25
Summary	25

Table Index

Table 1: Fund Revenue Summary	8
Table 2: General Fund Revenue.....	9
Table 3: Wastewater Capital Reserve Fund Revenue	9
Table 4: Replacement, Rehabilitation and Upgrade Fund Revenue	10
Table 5: Emergency and Contingency Reserve Fund Revenue	10
Table 6: 2022-2023 General Fund Expenditures – Summary	11
Table 7: 2022-2023 General Fund Expenditures – Summary by Department.....	12
Table 8: General Fund Expenditures – Administrative Department	12
Table 9: General Fund Expenditures – Operations Department	13
Table 10: General Fund Expenditures – Engineering Department	14
Table 11: General Fund Expenditures – Maintenance Department.....	15
Table 12: 2022-2023 Wastewater Capital Reserve Fund CIP Expenditures (5-Year).....	16
Table 13: Replacement, Rehabilitation and Upgrade Fund CIP Expenditures (5-Year).....	17
Table 14: General Fund Summary	20
Table 15: Wastewater Capital Reserve Fund Summary.....	21
Table 16: Replacement, Rehabilitation and Upgrade Fund Summary	22
Table 17: CalPERS UAL 5-Year Amortization Schedule Summary	23
Table 18: Projected End of Year Fund Balances	24

Appendix

Appendix A: General Fund Budget Expenditure Summary

Introduction

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

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

The mission of T-TSA is to:

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

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

This annual budget is prepared to project revenues and expenditures that are anticipated for the daily operations of the Agency for fiscal year 2022-2023 commencing July 1, 2022, through June 30, 2023, and to plan for capital improvements over the next five (5) fiscal years. The operating budget and capital improvement plan (CIP) formats for fiscal year 2022-2023 are similar to the past fiscal year.

This annual budget includes the following: (1) a review of fiscal year 2021-2022 revenues and expenditures; (2) fiscal year 2022-2023 revenues; (3) fiscal year 2022-2023 expenditures; (4) capital improvements plan (5-year); (5) fund summaries; (6) Unfunded Accrued Liability; (7) end of year projected balances; and (8) General Fund budget expenditures summary.

It should be noted, references to fiscal year will include the “FY” acronym followed by the end of fiscal year numeric value. For example, fiscal year 2021-2022 may be referenced as FY22.

Fund Descriptions

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

Fund 10: General Fund

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

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

Fund 02: Wastewater Capital Reserve Fund

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

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

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

Fund 06: Replacement, Rehabilitation and Upgrade Fund

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

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

Fund 07: Emergency and Contingency Reserve Fund

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

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

The target fund balance is a minimum of \$4 million. The Agency 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.

Fund Administration

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 Years 2021-2022 & 2022-2023 Budgets

Fund Revenues

Fund Revenue Summary

Fiscal Year 2021-2022:

FY22 projected actuals are 100.4% of the FY22 projected budget, or \$78K over budget.

Fiscal Year 2022-2023:

FY23 revenue budget is approximately 3.3%, or \$645K greater than FY22 projected actuals revenue.

When evaluating budgets for both fiscal years, FY23 budget is 103.7% of FY22 budget equating to an increase of approximately \$723K.

It should be noted, the Fund Interest for all funds have been budgeted to substantially increase as LAIF interest rates are expected to increase over the fiscal year. LAIF interest rates were 0.24% in Q1 of FY22 and are projected to steadily increase in FY23; therefore, a projection of 1.0% was used for the FY23 budget.

Table 1: Fund Revenue Summary

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
General Fund (#10)	17,325,000	17,397,000	100.4%	17,751,000	102.0%	102.5%
Wastewater Capital Reserve Fund (#2)	2,100,000	2,151,500	102.5%	2,320,000	107.8%	110.5%
Replacement, Rehabilitation and Upgrade Fund (#6)	45,000	18,000	40.0%	87,000	483.3%	193.3%
Emergency and Contingency Reserve Fund (#7)	35,000	16,500	47.1%	70,000	424.2%	200.0%
Total Revenue	19,505,000	19,583,000	100.4%	20,228,000	103.3%	103.7%

Fund 10: General Fund Revenue

Fiscal Year 2021-2022:

The FY22 projected actual revenues for the General Fund are 100.4% of the FY22 budget.

Fiscal Year 2022-2023:

The FY23 budget for the total General Fund revenues are 2.0% greater than the FY22 projected actuals, approximately \$354K.

When comparing the FY23 budget to prior year's budget, the increase is 2.5%, approximately \$426K. The increase is mainly due to a conservative expected growth of 1.0% for Sewer Service Charges and 4.0% in Ad Valorem revenue.

Table 2: General Fund Revenue

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
Sewer Service Charges	13,287,000	13,040,000	98.1%	13,171,000	101.0%	99.1%
Ad Valorem	3,958,000	4,274,000	108.0%	4,445,000	104.0%	112.3%
Fund Interest	40,000	11,500	28.8%	45,000	391.3%	112.5%
Other Revenue	15,000	63,500	423.3%	65,000	102.4%	433.3%
Temporary Discharge Permits	25,000	8,000	32.0%	25,000	312.5%	100.0%
Total Revenue	17,325,000	17,397,000	100.4%	17,751,000	102.0%	102.5%

Fund 02: Wastewater Capital Reserve Fund Revenue

Fiscal Year 2021-2022:

The FY22 projected actual revenues for Wastewater Capital Reserve Fund are \$52K higher than the FY22 budget, approximately a 102.5% of budget.

Fiscal Year 2022-2023:

When evaluating the FY23 budgeted revenues compared to the FY22 projected actual revenues, there is an increase of 7.8%, approximately \$169K. This is due to a conservative approach of increasing Sewer Connection Fee revenue by 1.0% and an increase in the Fund Interest of 434.1% over projected actuals. As previously stated, LAIF interest rates are expected to increase in FY23.

When comparing FY23 budget to prior year budget FY22, there is a 10.5% increase, approximately \$220K.

Table 3: Wastewater Capital Reserve Fund Revenue

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
Sewer Connection Fee	2,000,000	2,107,500	105.4%	2,129,000	101.0%	106.5%
Fund Interest	100,000	44,000	44.0%	191,000	434.1%	191.0%
Total Revenue	2,100,000	2,151,500	102.5%	2,320,000	107.8%	110.5%

Fund 06: Replacement, Rehabilitation and Upgrade Fund Revenue

Fiscal Year 2021-2022:

FY22 projected actuals are approximately 40.0% of the FY22 budget, which is due to the low LAIF interest rates for the fiscal year.

Fiscal Year 2022-2023:

LAIF interest rates are expected to increase in FY23 from an average of 0.24% to an estimate of 1.0% in FY23; therefore, the FY23 budget is 483.3% of the FY22 projected actuals, resulting in an increase of \$69K.

When comparing year over year budgets, FY23 budget is 93.3% higher than the FY22 budget.

Table 4: Replacement, Rehabilitation and Upgrade Fund Revenue

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
Fund Interest	45,000	18,000	40.0%	87,000	483.3%	193.3%
Total Revenue	45,000	18,000	40.0%	87,000	483.3%	193.3%

Fund 07: Emergency and Contingency Reserve Fund Revenue

Fiscal Year 2021-2022:

FY22 projected actuals are approximately 47.1% of the FY22 budget, which is due to the low LAIF interest rates for the fiscal year.

Fiscal Year 2022-2023:

LAIF interest rates are expected to increase in FY23; therefore, the FY23 budget is 424.2% of the FY22 projected actuals, resulting in an increase of \$54K.

When comparing year over year budgets, FY23 budget is 100.0% higher than the FY22 budget.

Table 5: Emergency and Contingency Reserve Fund Revenue

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
Fund Interest	35,000	16,500	47.1%	70,000	424.2%	200.0%
Total Revenue	35,000	16,500	47.1%	70,000	424.2%	200.0%

Fund Expenditures

Fund 10: General Fund Expenditures – Summary

Fiscal Year 2021-2022:

Projected actuals of FY22 are 89.2% of FY22 budget, approximately \$1.8M under budget. This is due to a reduction of spending in Employee Benefits, Office Expenses, Professional Services, and Supplies, Repairs and Maintenance.

Fiscal Year 2022-2023:

The FY23 expenditure budget is 119.3%, \$2.9M, of the FY22 projected actual expenditures. This is primarily due to larger increases in Salaries & Wages, Employee Benefits, Contractual Services, Utilities, and Supplies, Repairs & Maintenance. Note, when comparing FY23 budget to FY22 projected actuals, the projected actuals were under budget; therefore, inflating the variances slightly.

When comparing year over year budgets, the FY23 budget is 6.4%, \$1.1M, higher than the FY22 budget. This is primarily due to increases in Salaries & Wages, Contractual Services and Utilities. The Salaries & Wages increase is due to cost-of-living adjustments to all departments and one (1) additional FTE in the Maintenance department.

Table 6: 2022-2023 General Fund Expenditures – Summary

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
Salaries & Wages	5,599,400	5,617,500	100.3%	6,194,000	110.3%	110.6%
Employee Benefits	3,817,000	3,265,500	85.6%	3,625,000	111.0%	95.0%
Director Fees	7,600	8,500	111.8%	9,500	111.8%	125.0%
Vehicles	51,900	50,000	96.3%	90,000	180.0%	173.4%
CSRMA Insurance	375,000	286,000	76.3%	336,000	117.5%	89.6%
Professional Memberships	44,700	43,000	96.2%	53,500	124.4%	119.7%
Agency Permits & Licenses	196,000	198,500	101.3%	203,000	102.3%	103.6%
Office Expenses	455,000	279,500	61.4%	327,000	117.0%	71.9%
Contractual Services	2,204,800	2,106,500	95.5%	2,610,000	123.9%	118.4%
Professional Services	990,000	540,000	54.5%	756,000	140.0%	76.4%
Conferences & Training	116,500	67,500	57.9%	126,000	186.7%	108.2%
Utilities	1,010,200	1,021,000	101.1%	1,308,000	128.1%	129.5%
Supplies, Repairs & Maintenance	1,091,500	657,000	60.2%	1,143,000	174.0%	104.7%
Total Expenditures	15,959,600	14,140,500	88.6%	16,781,000	118.7%	105.1%
CalPERS Unfunded Accrued Liability	1,044,040	1,023,000	98.0%	1,303,500	127.4%	124.9%
Total Expenditures with UAL	17,003,640	15,163,500	89.2%	18,084,500	119.3%	106.4%

Fund 10: General Fund Expenditures – Summary by Department

When comparing the FY23 department budgets to the total budget, the department breakdown is as follows: Operations & Maintenance = 65.1% (Operations Department = 38.9%, Maintenance Department = 26.2%); Engineering Department = 10.4%, and Administrative Department = 17.3%; Even though the CalPERS UAL applies to all departments, it has been listed as its own “department” reference and is 7.2% of the total budget.

Table 7: 2022-2023 General Fund Expenditures – Summary by Department

Department	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
Administrative	3,071,400	2,648,000	86.2%	3,134,500	118.4%	102.1%
Operations	6,581,000	5,998,000	91.1%	7,032,500	117.2%	106.9%
Engineering	1,915,000	1,419,500	74.1%	1,877,000	132.2%	98.0%
Maintenance	4,392,200	4,075,000	92.8%	4,737,000	116.2%	107.9%
CalPERS Unfunded Accrued Liability	1,044,040	1,023,000	98.0%	1,303,500	127.4%	124.9%
Total Expenditures	17,003,640	15,163,500	89.2%	18,084,500	119.3%	106.4%

Fund 10: General Fund Expenditures – Administrative Department

Fiscal Year 2021-2022:

Projected actuals of FY22 are 86.2% of FY22 budget, \$423K under budget. This is mainly due to a reduction of spending in CSRMA Insurance and Professional Services. CSRMA Insurance expense did not come in at the expected increased cost resulting in \$89K under budget. Professional Services were \$161K under budget due to a reduction in legal fees.

Fiscal Year 2022-2023:

The FY23 budget is \$487K (18.4%) greater than the FY22 projected actuals, due to increases in Salaries & Wages and Professional Services.

Comparing FY23 budget to FY22 budget, the increase is minor at 2.1% which is due to increases in Salaries & Wages and Employee Benefits primarily due to the cost-of-living adjustments in salaries and benefit payouts.

Table 8: General Fund Expenditures – Administrative Department

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
Salaries & Wages	1,100,000	1,066,000	96.9%	1,196,000	112.2%	108.7%
Employee Benefits	715,500	597,500	83.5%	647,000	108.3%	90.4%
Director Fees	7,600	8,500	111.8%	9,500	111.8%	125.0%
CSRMA Insurance	375,000	286,000	76.3%	336,000	117.5%	89.6%
Professional Memberships	31,500	30,500	96.8%	35,000	114.8%	111.1%
Office Expenses	90,000	71,000	78.9%	90,500	127.5%	100.6%
Contractual Services	131,600	157,500	119.7%	167,000	106.0%	126.9%
Professional Services	485,000	324,500	66.9%	481,000	148.2%	99.2%
Conferences & Training	32,000	23,000	71.9%	43,500	189.1%	135.9%
Utilities	103,200	83,500	80.9%	129,000	154.5%	125.0%
Total Expenditures	3,071,400	2,648,000	86.2%	3,134,500	118.4%	102.1%

Fund 10: General Fund Expenditures – Operations Department

Fiscal Year 2021-2022:

Projected actuals of FY22 are 91.1% of FY22 budget, \$583K under budget. This is due to Salaries & Wages and Employee Benefits being \$411K under budget from unfilled positions. Additionally, Office Expenses and Contractual Services were under budget by \$109K and \$46K, respectively. Office Expenses had a budget of \$75K for IT Software, which was not expended.

Fiscal Year 2022-2023:

The FY23 budget is 117.2% of the FY22 projected actuals which is \$1.0M higher. Part of this increase is within Salaries & Wages and Employee Benefits of \$319K which is primarily due to vacant positions being filled at the end of FY22 and cost-of-living adjustments. The remaining part of the increase is within Contractual Services and Utilities. Contractual Services accounts for \$422K of this increase, attributed to raising chemical costs. Utilities have significantly increased the second half of FY22; therefore, this was carried into the FY23 budget, and accounts for \$238K of the overall increase.

Comparing FY23 budget to FY22 budget, the increase is smaller, 6.9%, which is due to increases in Contractual Services and Utilities and a reduction in Office Expenses.

Table 9: General Fund Expenditures – Operations Department

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
Salaries & Wages	2,150,000	2,008,000	93.4%	2,208,000	110.0%	102.7%
Employee Benefits	1,543,900	1,274,500	82.6%	1,393,000	109.3%	90.2%
Professional Memberships	4,200	6,000	142.9%	6,500	108.3%	154.8%
Agency Permits & Licenses	195,000	198,000	101.5%	202,000	102.0%	103.6%
Office Expenses	161,300	52,000	32.2%	30,000	57.7%	18.6%
Contractual Services	1,462,900	1,417,000	96.9%	1,838,500	129.7%	125.7%
Conferences & Training	11,000	6,500	59.1%	11,000	169.2%	100.0%
Utilities	901,500	933,500	103.5%	1,171,500	125.5%	130.0%
Supplies, Repairs & Maintenance	151,200	102,500	67.8%	172,000	167.8%	113.8%
Total Expenditures	6,581,000	5,998,000	91.1%	7,032,500	117.2%	106.9%

Fund 10: General Fund Expenditures – Engineering Department

Fiscal Year 2021-2022:

Projected actuals of FY22 are 74.1% of FY22 budget, \$496K under budget. This is primarily due to Professional Services being under budget by \$291K, which includes a budget of \$175K for the review and preparation of a pretreatment program and \$100K for general engineering consultant services. The pretreatment program project was initiated but not concluded in the fiscal year and there were minimal general engineering consultant services utilized, therefore, the budgeted amounts were not fully expended.

Fiscal Year 2022-2023:

The FY23 budget is 132.2% (\$458K) of the FY22 projected actuals due to carrying over the unused budget for the pretreatment program project and general engineering consultant services, as stated above. This is roughly \$241K higher than FY22 projected actuals.

The FY23 budget is 98.0% of the FY22 budget, with no significant changes from prior year budget.

Table 10: General Fund Expenditures – Engineering Department

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
Salaries & Wages	785,000	725,500	92.4%	830,000	114.4%	105.7%
Employee Benefits	357,500	312,000	87.3%	347,500	111.4%	97.2%
Professional Memberships	2,500	2,000	80.0%	3,000	150.0%	120.0%
Office Expenses	34,000	17,000	50.0%	31,000	182.4%	91.2%
Contractual Services	294,500	268,000	91.0%	272,500	101.7%	92.5%
Professional Services	325,000	34,500	10.6%	275,000	797.1%	84.6%
Conferences & Training	34,500	15,500	44.9%	34,500	222.6%	100.0%
Utilities	1,500	500	33.3%	1,500	300.0%	100.0%
Supplies, Repairs & Maintenance	80,500	44,500	55.3%	82,000	184.3%	101.9%
Total Expenditures	1,915,000	1,419,500	74.1%	1,877,000	132.2%	98.0%

Fund 10: General Fund Expenditures – Maintenance Department

Fiscal Year 2021-2022:

Projected actuals of FY22 are 92.8% of the budgeted amount, a difference of \$317K.

Fiscal Year 2022-2023:

The FY23 budget is 16.2% or \$662K higher than FY22 projected actuals. This is due to an increase in Salaries & Wages, Employee Benefits, and Supplies, Repairs & Maintenance, offset by a reduction in Professional Services.

The FY23 budget is 107.9%, \$345K higher than FY22 budget. Salaries & Wages and Employee Benefits increased \$433K due to filled positions, an increase of one (1) FTE, and a cost-of-living adjustment. This increase is offset by a reduction in Professional Services of \$180K as the SCADA/IT Master Plan is complete, and no additional Professional Services are expected in FY23.

Table 11: General Fund Expenditures – Maintenance Department

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)
Salaries & Wages	1,564,400	1,818,000	116.2%	1,960,000	107.8%	125.3%
Employee Benefits	1,200,100	1,081,500	90.1%	1,237,500	114.4%	103.1%
Vehicles	51,900	50,000	96.3%	90,000	180.0%	173.4%
Professional Memberships	6,500	4,500	69.2%	9,000	200.0%	138.5%
Agency Permits & Licenses	1,000	500	50.0%	1,000	0.0%	0.0%
Office Expenses	169,700	139,500	82.2%	175,500	125.8%	103.4%
Contractual Services	315,800	264,000	83.6%	332,000	125.8%	105.1%
Professional Services	180,000	181,000	100.6%	0	0.0%	0.0%
Conferences & Training	39,000	22,500	57.7%	37,000	164.4%	94.9%
Utilities	4,000	3,500	87.5%	6,000	171.4%	150.0%
Supplies, Repairs & Maintenance	859,800	510,000	59.3%	889,000	174.3%	103.4%
Total Expenditures	4,392,200	4,075,000	92.8%	4,737,000	116.2%	107.9%

Capital Improvement Plan (CIP) Expenditures

Fund 02: Wastewater Capital Reserve Fund Expenditures

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

The fund continues to provide a percentage of the 2020 Wastewater Revenue Refunding Bond debt payment. Overall, the 5-year total for the capital improvements is approximately \$3.4M. When debt service payment is included, the 5-year total fund expenditure is approximately \$14.7M.

Table 12: 2022-2023 Wastewater Capital Reserve Fund CIP Expenditures (5-Year)

Item No.	Facility	Project Description	FY 22/23 (\$)	FY 23/24 (\$)	FY 24/25 (\$)	FY 25/26 (\$)	FY 26/27 (\$)	Total (\$)
1	WRP	Equipment/Vehicle Warehouse			2,100,000			2,100,000
2	WRP	Control Room Upgrades #02 & #13 - HVAC		50,000				50,000
3	WRP	Nitrified Effluent Recycle Pilot			42,000	378,000		420,000
4	WRP	Flowmeter Improvements*	75,000					75,000
5	WRP	Manlift*	60,000					60,000
6	WRP	Maintenance Carts*	25,000		25,000			50,000
7	SCADA/IT	Develop Standards	241,000					241,000
8	SCADA/IT	Upgrade Reports				96,000		96,000
9	SCADA/IT	Improve Physical Security	147,000				147,000	294,000
Subtotal			548,000	50,000	2,167,000	474,000	147,000	3,386,000
Debt Payment on 2020 Wastewater Revenue Refunding Bond (73.2%)			2,266,638	2,269,383	2,271,213	2,271,945	2,275,056	11,354,235
Annual Total			2,814,638	2,319,383	4,438,213	2,745,945	2,422,056	14,740,235

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

1. Equipment/Vehicle Warehouse: Construction of a new warehouse for storage of Agency vehicles, heavy equipment and miscellaneous equipment.
2. Control Room Upgrades #02 & #13 - HVAC: Installation of new HVAC for control rooms in Buildings 2 and 13.
3. Nitrified Effluent Recycle Pilot: Perform pilot study of nitrified effluent recycle.
4. Flowmeter Improvement: Install new effluent flow magmeter and synchronize influent flowmeters.
5. Manlift: Purchase of used manlift.
6. Maintenance Carts: Purchase of additional various maintenance utility carts.
7. Develop Standards: Establish design guide for all SCADA programming and interfaces to IT applications.
8. Upgrade Reports: Integrate SCADA data with LIMS and WIMS data to automate operations reports for water quality.
9. Improve Physical Security: Install employee ID card readers for secure access at WRP perimeters and critical building entrances.

Fund 06: Replacement, Rehabilitation and Upgrade Fund Expenditures

Table 13 identifies the projects and expenditures for the 5-year CIP within the Replacement, Rehabilitation and Upgrade Fund. The projects include projects identified in the 2022 Master Sewer Plan, the 2022 SCADA/IT Master Plan, and projects to be performed by Agency staff (identified by the “*”).

The fund continues to provide a percentage of the 2020 Wastewater Revenue Refunding Bond debt payment. Overall, the 5-year total for the capital improvements is approximately \$38.8M. When debt service payment is included, the 5-year total fund expenditure is approximately \$42.9M.

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

Item No.	Facility	Project Description	FY 22/23 (\$)	FY 23/24 (\$)	FY 24/25 (\$)	FY 25/26 (\$)	FY 26/27 (\$)	Total (\$)
1	TRI	River Crossing, Gravity Main between MH 33 and MH 35	252,000	454,000	1,814,000			2,520,000
2	TRI	River Crossing, Gravity Main between MH 65 and MH 66				50,000	90,000	140,000
3	TRI	River Crossing, Gravity Main between MH 88 and MH 89				50,000	90,000	140,000
4	TRI	Visible Reinforcement Study	105,000					105,000
5	WRP	Plant Coating Improvements	480,000		600,000			1,080,000
6	WRP	Lab Equipment Replacements	80,000	26,667	53,333			160,000
7	WRP	Lime Systems Improvements		200,000				200,000
8	WRP	Chlorine Scrubber Improvements	1,150,000					1,150,000
9	WRP	Translucent Panel Rehab			60,000			60,000
10	WRP	Centrifuge Rebuild	50,000					50,000
11	WRP	Communications Network Replacement		210,000				210,000
12	WRP	Odorous Air Biofilter Media Replacement				50,000		50,000
13	WRP	Control Room Upgrades #02 and #13 - Remodel and Updates	185,000					185,000
14	WRP	Maintenance/E&I Shop Improvements			790,000			790,000
15	WRP	Plant-wide NFPA 820 Compliance Evaluation	110,000					110,000
16	WRP	Primary and Secondary Treatment Repairs			51,000	229,500	229,500	510,000
17	WRP	Phosphorus Removal and Recarb Rehabilitation			356,000	1,602,000	1,602,000	3,560,000
18	WRP	Plant Wide Electrical Improvements (Phase 1)			290,000	290,000		580,000
19	WRP	Harmonic Filter Replacement For Area 71		130,000				130,000
20	WRP	Condition Assessment and Inspection	130,000					130,000
21	WRP	Digestion Improvements Project	387,000	387,000	3,483,000	3,483,000		7,740,000
22	WRP	2-Water System Improvements	32,000	144,000	144,000			320,000
23	WRP	LEL Equipment Replacement	320,000					320,000
24	WRP	Primary & Secondary Treatment Rehabilitation Project			1,015,000	4,567,500	4,567,500	10,150,000
25	WRP	TWAS Pump Replacement Project					140,000	140,000
26	WRP	Building Roof Replacements					2,514,000	2,514,000
27	WRP	Asphalt Sealing and Replacement Project			170,000			170,000
28	WRP	Plant Air System Upgrades		1,710,000				1,710,000
29	WRP	VFD Replacements*		30,000		30,000		60,000
30	WRP	BNR Blower Replacement*		25,000		25,000		50,000
31	WRP	Arc Flash Study/Breaker Replacement*	20,000					20,000
32	WRP	Filter Press Feed Pump VFD Replacement*	45,000	45,000				90,000
33	WRP	Odorous Air VFD Replacement*	35,000	35,000				70,000
34	WRP	Cake Discharge VFD Replacement*	35,000					35,000
35	WRP	SCADA Repeater Replacement*	50,000					50,000
36	WRP	Front Entry Landscape Improvements*		750,000				750,000
37	WRP	Telephone System Upgrade*	40,000					40,000
38	WRP	2-Water Valve Replacements*		75,000				75,000
39	SCADA/IT	Replace Servers	250,000					250,000
40	SCADA/IT	Upgrade Networks		165,000	165,000			330,000
41	SCADA/IT	Replace Pilot PLCs (4)		198,900	265,200	198,900		663,000
42	SCADA/IT	Replace WRP PLCs (13)			355,400	355,400	355,400	1,066,200
43	SCADA/IT	Replace RTUs (14)				145,250	145,250	290,500
Subtotal			3,756,000	4,585,567	9,611,933	11,076,550	9,733,650	38,763,700
Debt Payment on 2020 Wastewater Revenue Refunding Bond (26.8%)			829,862	830,867	831,537	831,805	832,944	4,157,015
Total			4,585,862	5,416,434	10,443,470	11,908,355	10,566,594	42,920,715

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

1. River Crossing, Gravity Main between MH 33 and MH 35: Rehabilitate existing gravity sewer main between TRI Manhole Nos. 33 and 35.
2. River Crossing, Gravity Main between MH 65 and MH 66: Rehabilitate existing gravity sewer main between TRI Manhole Nos. 65 and 66.
3. River Crossing, Gravity Main between MH 88 and MH 89: Rehabilitate existing gravity sewer main between TRI Manhole Nos. 88 and 89.
4. Visible Reinforcement Study: Perform structural integrity analysis of TRI pipe segments with visible reinforcement defects.
5. Plant Coating Improvements: Recoating of various equipment and facilities to improve longevity.
6. Lab Equipment Replacements: Replacement of various aged laboratory equipment, as needed.
7. Lime Systems Improvements: Replace conveyance system for hydrated lime.
8. Chlorine Scrubber Improvements: Replace aged chlorine gas neutralizing scrubber in Chlorine Building.
9. Translucent Panel Rehab: Scheduled recoating of translucent architectural panels.
10. Centrifuge Rebuild: Rebuild dewatering centrifuges (1 total).
11. Communications Network Replacement: Replacement of aged network communications equipment and cabling.
12. Odorous Air Biofilter Media Replacement: Replace odorous air media.
13. Control Room Upgrades #02 and #13 - Remodel and Updates: Remodel and update to the existing control rooms.
14. Maintenance/E&I Shop Improvements: Improvements to relocate mechanical and E&I maintenance shops.
15. Plant-wide NFPA 820 Compliance Evaluation: Plant-wide NFPA 820 evaluation to identify deficient areas and required capital improvements.
16. Primary and Secondary Treatment Repairs: Repair concrete masonry unit (CMU) walls and areas with water damage in concrete. Install gutters.
17. Phosphorus Removal and Recarb Rehabilitation: Replace flocculation basin and recarbonation basin gates and repair concrete in clarifiers/basins.
18. Plant Wide Electrical Improvements (Phase 1): Replace and upgrade various electrical and instrumentation equipment throughout the plant on a phased schedule.
19. Harmonic Filter Replacement For Area 71: Replace electronic harmonic filter.
20. Condition Assessment and Inspection: Inspection of interior of various tanks, pipelines, and pump stations that have not had recent inspections performed.
21. Digestion Improvements Project: New boilers, pumps, and other major mechanical equipment to support sludge digestion, heating, and gas handling systems.
22. 2-Water System Improvements: Replace existing reclaimed water hydropneumatic tank.
23. LEL Equipment Replacement: Replace LEL equipment for Facilities 13 and 53.
24. Primary & Secondary Treatment Rehabilitation Project: Repair concrete throughout area and roof decks. Replace return activated sludge pumps with higher capacity pumps, replace drives for clarifier mechanisms, and replace oxygenation basin mixer drives.
25. TWAS Pump Replacement Project: Replace TWAS pumps.
26. Building Roof Replacements: Replace roof membrane/covering on plant buildings on a periodic basis.
27. Asphalt Sealing and Replacement Project: Reseal asphalt surfaces throughout the plant.
28. Plant Air System Upgrades: Replace plant air system tank and compressors. Address NFPA 820 compliance analysis findings.
29. VFD Replacements: Plant-wide replacements of variable frequency drives throughout plant on an as-needed basis.

30. BNR Blower Replacement: Replace BNR aeration blowers, as needed.
31. Arc Flash Study/Breaker Replacement: Replace older and/or undersized breakers per the arc flash study.
32. Filter Press Feed Pump VFD Replacement: Replace filter press feed pump VFD.
33. Odorous Air VFD Replacement: Replace odorous air VFD.
34. Cake Discharge VFD Replacement: Replace cake discharge VFD.
35. SCADA Repeater Replacement: Upgrade to NorthStar data and voice communications.
36. Front Entry Landscape Improvements: Improvements to Administrative Building front entry landscape.
37. Telephone System Upgrade: Upgrade administrative phone system.
38. 2-Water Valve Replacements: Replace isolation valves on buried non-potable water mains.
39. Replace Servers: Replace obsolete server hardware and software to provide a current, reliable platform for SCADA applications.
40. Upgrade Networks: Upgrade the WRP SCADA network, remote site radio network and non-managed switches to a self-healing dual-ring network.
41. Replace Pilot PLCs (4): Replace Siemens PLCs identified for Pilot PLC Replacement with the new PLCs.
42. Replace WRP PLCs (13): Replace all remaining Siemens PLCs (after Pilot Project) with new PLCs.
43. Replace RTUs (14): Replace all TRI site and disposal field PLCs with new RTUs.

Fund Summaries

The following tables provide fiscal year 2022-2023 summaries for funds that have revenues and expenditures. These funds include the General Fund, Wastewater Capital Reserve Fund and Replacement, Rehabilitation and Upgrade Fund. The Emergency and Contingency Reserve Fund does not have expenditures and is summarized in the end of year fund balance table (Table 18).

Fund 10: General Fund Summary

Overall, the net position of Fund 10 is projected to decrease by \$334K. This decrease is attributed to Fund 10 expenditures and UAL payments out pacing revenues. To maintain the Fund 10 target balance, approximately \$3.1M from the Emergency and Contingency Reserve Fund (Fund 7) is proposed to be transferred to Fund 10. A breakdown of projected beginning and year-end fund balances, including inter-fund transfers, is shown in Table 18.

Table 14: General Fund Summary

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2021/2022 Projected Actuals % used of 2021/2022 Budget (%)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)	2022/2023 Budget vs. 2021/2022 Budget (% Δ)
Revenues							
Sewer Service Charges	13,287,000	13,040,000	98.1%	13,171,000	101.0%	99.1%	-0.9%
Ad Valorem	3,958,000	4,274,000	108.0%	4,445,000	104.0%	112.3%	11.0%
Fund Interest	40,000	11,500	28.8%	45,000	391.3%	112.5%	11.1%
Other Revenue	15,000	63,500	423.3%	65,000	102.4%	433.3%	76.9%
Temporary Discharge Permits	25,000	8,000	32.0%	25,000	312.5%	100.0%	0.0%
Total Revenue	17,325,000	17,397,000	100.4%	17,751,000	102.0%	102.5%	2.4%
Expenditures							
Salaries & Wages	5,599,400	5,617,500	100.3%	6,194,000	110.3%	110.6%	9.6%
Employee Benefits	3,817,000	3,265,500	85.6%	3,625,000	111.0%	95.0%	-5.3%
Director Fees	7,600	8,500	111.8%	9,500	111.8%	125.0%	20.0%
Vehicles	51,900	50,000	96.3%	90,000	180.0%	173.4%	0.0%
CSRMA Insurance	375,000	286,000	76.3%	336,000	117.5%	89.6%	-11.6%
Professional Memberships	44,700	43,000	96.2%	53,500	124.4%	119.7%	16.4%
Agency Permits & Licenses	196,000	198,500	101.3%	203,000	102.3%	103.6%	3.4%
Office Expenses	455,000	279,500	61.4%	327,000	117.0%	71.9%	-39.1%
Contractual Services	2,204,800	2,106,500	95.5%	2,610,000	123.9%	118.4%	15.5%
Professional Services	990,000	540,000	54.5%	756,000	140.0%	76.4%	-31.0%
Conferences & Training	116,500	67,500	57.9%	126,000	186.7%	108.2%	7.5%
Utilities	1,010,200	1,021,000	101.1%	1,308,000	128.1%	129.5%	22.8%
Supplies, Repairs & Maintenance	1,091,500	657,000	60.2%	1,143,000	174.0%	104.7%	4.5%
Total Expenditures	15,959,600	14,140,500	88.6%	16,781,000	118.7%	105.1%	4.9%
CalPERS Unfunded Accrued Liability	1,044,040	1,023,000	98.0%	1,303,500	127.4%	124.9%	19.9%
Total Expenditures with UAL	17,003,640	15,163,500	89.2%	18,084,500	119.3%	106.4%	6.0%
Net Position	321,360	2,233,500	695.0%	(333,500)	-14.9%	-103.8%	196.4%

Fund 02: Wastewater Capital Reserve Fund Summary

Overall, the total Agency fiscal year 2022-2023 Wastewater Capital Reserve Fund has a net position decrease of \$495K. The largest expense for this fund is the portion of the debt payment allocated to Wastewater Capital Reserve which is projected to be \$2.3M in FY23.

The projected FY23 beginning fund balance is \$18.9M which is sufficient to offset the negative net position. The \$18.4M projected ending fund balance also meets the fund target balance of fifty percent (50%) of the projected five (5) years of the planned budget for the capital improvement projects equaling approximately \$7.4M. The fund balance can be referenced in Table 18.

Table 15: Wastewater Capital Reserve Fund Summary

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)	2022/2023 Budget vs. 2021/2022 Budget (% Δ)
Revenues						
Sewer Connection Fee	2,000,000	2,107,500	2,129,000	101.0%	106.5%	6.1%
Fund Interest	100,000	44,000	191,000	434.1%	191.0%	47.6%
Total Revenue	2,100,000	2,151,500	2,320,000	107.8%	110.5%	9.5%
Expenditures						
Flowmeter Improvements*			75,000			
Manlift*			60,000			
Maintenance Carts*			25,000			
Develop Standards			241,000			
Improve Physical Security			147,000			
Subtotal			548,000			
Debt Payment on 2020 Wastewater Revenue Refunding Bond (73.2%)			2,266,638			
Total			2,814,638			
Net Position			(494,638)			

Fund 06: Replacement, Rehabilitation and Upgrade Fund Summary

Overall, the total Agency fiscal year 2022-2023 Replacement, Rehabilitation and Upgrade Fund net position is a negative \$4.5M, attributed to the proposed capital improvement projects. It should be noted, the projected beginning balance in the fund is sufficient to offset the negative net position, however, after a transfer of monies from the Emergency and Contingency Reserve Fund, the fund will not meet its minimum target fund balance of 50% of the projected 5 years of budget, which equals approximately \$21.5M. A breakdown of the transfer to the fund and projected end of year fund balance are shown in Table 18.

Table 16: Replacement, Rehabilitation and Upgrade Fund Summary

Description	2021/2022 Budget (\$)	2021/2022 Projected Actuals (\$)	2022/2023 Budget (\$)	2022/2023 Budget vs. 2021/2022 Projected Actuals (%)	2022/2023 Budget vs. 2021/2022 Budget (%)	2022/2023 Budget vs. 2021/2022 Budget (% Δ)
Revenues						
Fund Interest	45,000	18,000	87,000	483.3%	193.3%	48.3%
Total Revenue	45,000	18,000	87,000	483.3%	193.3%	48.3%
Expenditures						
River Crossing, Gravity Main between MH 33 and MH 35			252,000			
Visible Reinforcement Study			105,000			
Plant Coating Improvements			480,000			
Lab Equipment Replacements			80,000			
Chlorine Scrubber Improvements			1,150,000			
Centrifuge Rebuild			50,000			
Control Room Upgrades #02 and #13 - Remodel and Updates			185,000			
Plant-wide NFPA 820 Compliance Evaluation			110,000			
Condition Assessment and Inspection			130,000			
Digestion Improvements Project			387,000			
2-Water System Improvements			32,000			
LEL Equipment Replacement			320,000			
Arc Flash Study/Breaker Replacement*			20,000			
Filter Press Feed Pump VFD Replacement*			45,000			
Odorous Air VFD Replacement*			35,000			
Cake Discharge VFD Replacement*			35,000			
SCADA Repeater Replacement*			50,000			
Telephone System Upgrade*			40,000			
Replace Servers			250,000			
Subtotal			3,756,000			
Debt Payment on 2020 Wastewater Revenue Refunding Bond (26.8%)			829,862			
Total			4,585,862			
Net Position			(4,498,862)			

Unfunded Accrued Liability

The Agency participates in the California Public Employees' Retirement System (CalPERS) which includes a plan for Classic and PEPRA (Public Employees' Pension Reform Act) employees. Based on the most recent annual valuation reports prepared by CalPERS, the estimated Unfunded Accrued Liability (UAL) for 06/30/21 is approximately \$15.6M.

The Agency is required to make an annual payment to the UAL of \$1.3M. There is no intention to provide an additional discretionary payment directly to CalPERS as it had in past, however, the Agency will investigate other methods to reduce the UAL. The Agency has various UAL payment options which include participation in the California Employers' Pension Prefunding Trust (CEPPT) Fund program which is a trust fund program dedicated to prefunding employer contributions to defined benefit pension systems; refinancing the UAL through the issuance of bonds; and receiving a low interest rate loan to pay off the UAL. Should any of the options be desired, the Agency will determine the appropriate prefunding or payment schedule. Should the Agency decide to proceed with direct payments to CalPERS, the Agency can determine the appropriate payment schedule at that time.

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

Table 17: CalPERS UAL 5-Year Amortization Schedule Summary

Fiscal Year	Annual Scheduled Payment (\$)
2022-2023	1,303,405
2023-2024	1,408,916
2024-2025	1,520,178
2025-2026	1,589,917
2026-2027	1,641,278

Projected End of Fiscal Year Fund Balances

Table 18 lists the expected fund balances at the end of fiscal year 2022-2023 to include the beginning balance, annual revenue, annual expenditure, applicable UAL payment, end of year balance, fund transfer, adjusted end of year balance, target balance, and target balance position (over/under) for each fund. The total end of year balance of all funds is approximately \$38.7M and the total target balance of all funds is approximately \$44.2M, a difference of approximately \$5.5M. It should be noted the table values have been rounded.

As noted previously, there is a transfer from the Emergency and Contingency Reserve Fund to the General Fund and Replacement, Rehabilitation and Upgrade Fund. The target balance for the Emergency and Contingency Reserve Fund is \$4M, therefore, the surplus of approximately \$3.4M is transferred to the General Fund and any monies in excess of the General Fund target balance is transferred to the Replacement, Rehabilitation and Upgrade Fund, in accordance with the Agency Fund Policy.

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

Table 18: Projected End of Year Fund Balances

Description	General Fund (#10)	Wastewater Capital Reserve Fund (#2)	Replacement, Rehabilitation and Upgrade Fund (#6)	Emergency and Contingency Reserve Fund (#7)	Total
Beginning Balance	8,567,500	18,919,500	9,164,000	7,307,000	43,958,000
Revenue	17,751,000	2,320,000	87,000	70,000	20,228,000
Expenditures	16,781,000	2,814,700	4,585,900	0	24,181,600
CalPERS UAL	1,303,500	0	0	0	1,303,500
Ending Balance	8,234,000	18,424,800	4,665,100	7,377,000	38,700,900
Transfers between funds	3,139,000	0	238,000	(3,377,000)	0
Adjusted Ending Balance	11,373,000	18,424,800	4,903,100	4,000,000	38,700,900
Fund Target Balance	11,373,000	7,370,200	21,460,400	4,000,000	44,203,600
Target Balance Over/(Under)	0	11,054,600	(16,557,300)	0	(5,502,700)

General Fund Budget Expenditure Summary

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

Summary

The annual budget for fiscal year 2022-2023 provides detailed operating budgets and capital improvement plans for the Agency in order to meet the waste discharge requirements and provide a high level of service to its customers. As the budget is monitored and more data is collected during the fiscal year, the Agency will be able to better determine department operating and maintenance costs and make financial decisions on its assets accordingly.

With the increases in operational expenditures and the projected CIP projects, there is an expectation additional revenue will be required within the upcoming 5-year period to meet fund target balances. This can be performed through various methods to include rate increases, potential grants and debt financing. The Agency has initiated Sewer Service Charge and Sewer Connection Fee Studies and once concluded, the Agency will be able to better assess its financial needs for the future and prepare a financial plan moving forward. This financial forecasting will be incorporated into future annual budgets.

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	\$ 1,196,000	\$ 680,000	\$ 150,000	\$ 1,739,000	\$ 469,000	\$ 1,099,000	\$ 520,000	\$ 255,000	\$ 86,000	\$ 6,194,000
Employee Benefits											
1000	CALPERS PEPRA RETIREMENT	\$ 43,000	\$ 21,000	\$ 9,500	\$ 54,000	\$ -	\$ 30,000	\$ 28,000	\$ -	\$ 7,000	\$ 192,500
1001	CALPERS CLASSIC RETIREMENT	\$ 134,000	\$ 83,000	\$ -	\$ 235,000	\$ 105,000	\$ 160,000	\$ 35,000	\$ 57,000	\$ -	\$ 809,000
1002	WORKER'S COMP	\$ 23,000	\$ 8,500	\$ 3,000	\$ 40,000	\$ 11,000	\$ 28,000	\$ 12,000	\$ 7,000	\$ 4,000	\$ 136,500
1003	MEDICARE	\$ 18,000	\$ 9,000	\$ 2,000	\$ 24,000	\$ 7,000	\$ 16,000	\$ 8,000	\$ 7,000	\$ 3,000	\$ 94,000
1004	SDI	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ 3,000
1005	LIFE INSURANCE	\$ 9,000	\$ 5,500	\$ 1,500	\$ 14,000	\$ 5,000	\$ 8,000	\$ 5,000	\$ 3,000	\$ 2,000	\$ 53,000
1006	HEALTH INSURANCE	\$ 214,000	\$ 110,000	\$ 25,000	\$ 350,000	\$ 115,000	\$ 260,000	\$ 80,000	\$ 33,000	\$ 25,000	\$ 1,212,000
1007	DIRECTOR HEALTH INSURANCE	\$ 46,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,000
1008	RETIREE HEALTH INSURANCE	\$ 90,000	\$ 35,000	\$ -	\$ 285,000	\$ 45,000	\$ 229,000	\$ 67,000	\$ 13,000	\$ -	\$ 764,000
1009	DENTAL INSURANCE	\$ 20,000	\$ 7,500	\$ 2,500	\$ 27,000	\$ 9,000	\$ 27,000	\$ 6,000	\$ 3,000	\$ 3,000	\$ 105,000
1010	HRA	\$ 34,000	\$ 15,000	\$ 7,000	\$ 50,000	\$ 9,000	\$ 38,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 177,000
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	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 4,500
1018	DENTAL REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1019	JURY DUTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1020	EMPLOYEE SCREENING	\$ 3,000	\$ 1,000	\$ -	\$ 1,500	\$ 500	\$ 1,500	\$ -	\$ -	\$ -	\$ 7,500
1021	EMPLOYEE MISC.	\$ 4,000	\$ -	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ 13,000
1022	ANNUAL UAL PAYMENT	\$ 1,303,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,500
1023	ADDT'L UAL PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Director Fees											
1050	DIRECTOR FEES	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500
Vehicles											
2000	GASOLINE/DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
2001	VHCL-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2002	VHCL-02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003	VHCL-03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004	VHCL-04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2005	VHCL-05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2006	VHCL-06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2007	VHCL-07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
2008	VHCL-08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2009	VHCL-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
2010	VHCL-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2011	VHCL-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 500
2012	VHCL-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013	VHCL-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2014	VHCL-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	VHCL-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	VHCL-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	VHCL-17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2018	VHCL-18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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		
2019	VHCL-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	VHCL-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	\$ -	\$ -	\$ -	\$ 1,500
2021	VHCL-21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
2022	VHCL-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
2023	VHCL-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	VHCL-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	VHCL-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
2026	VHCL-26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000
2101	VHCT-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2102	VHCT-02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2103	VHCT-03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2104	VHCT-04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2105	VHCT-05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2106	VHCT-06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
2107	VHCT-07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
2108	VHCT-08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2109	VHCT-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
2110	VHCT-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
2111	VHCT-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
2112	VHCT-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
2113	VHCT-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
2147	VHEQ-07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2148	VHEQ-08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2149	VHEQ-09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
2150	VHEQ-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
2151	VHEQ-11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2152	VHEQ-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2153	VHEQ-13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2154	VHEQ-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2155	VHEQ-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2163	VHEQ-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
2164	VHEQ-24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
2165	VHEQ-25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2166	VHEQ-26 POLARIS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
2167	VHEQ-49 WAREHOUSE FORKLIFT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
2199	VEHICLE MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Insurance												

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		
2200	INSURANCE	\$ 336,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336,000
Professional Memberships												
2221	STAFF CERTIFICATIONS	\$ 2,500	\$ 500	\$ 1,000	\$ 3,500	\$ 1,000	\$ 2,500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 12,500
2222	STAFF MEMBERSHIPS	\$ 3,500	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000	\$ 3,000	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 12,000
2223	AGENCY MEMBERSHIPS	\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,000
Agency Permits and Licenses												
2250	PERMITS & LICENSES	\$ -	\$ -	\$ -	\$ 190,000	\$ 12,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 203,000
Office Expenses												
2400	BANK FEES	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
2401	SUPPLIES	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 15,500
2402	FURNITURE	\$ 4,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 500	\$ 5,000	\$ 4,500	\$ 5,000	\$ 1,000	\$ -	\$ 23,000
2403	IT HARDWARE	\$ 5,000	\$ 1,000	\$ 5,500	\$ 6,000	\$ 3,500	\$ 5,000	\$ 5,500	\$ 2,000	\$ -	\$ -	\$ 33,500
2404	IT SOFTWARE	\$ 15,000	\$ 17,000	\$ 2,500	\$ 10,000	\$ 6,000	\$ 71,000	\$ 3,000	\$ 63,000	\$ -	\$ -	\$ 187,500
2405	ADVERTISING	\$ 1,500	\$ 1,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
2406	BREAKROOM SUPPLIES	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
2407	POSTAGE/SHIPPING	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
2408	COPIER/FAX/INK EXPENSES	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 6,500	\$ -	\$ -	\$ 13,000
2409	BOOKS/SUBSCRIPTIONS	\$ 3,000	\$ 1,000	\$ 1,000	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ 7,000
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	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
2501	COUNTY SERVICES	\$ 154,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,000
2502	JANITORIAL	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,500
2503	GENERAL OFFICE	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
2504	FACILITIES MAINTENANCE	\$ -	\$ 195,000	\$ 65,000	\$ -	\$ -	\$ 106,500	\$ -	\$ -	\$ -	\$ -	\$ 366,500
2505	MECHANICAL MAINTENANCE	\$ -	\$ 500	\$ 500	\$ -	\$ 8,500	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 44,500
2506	UNIFORMS	\$ 5,000	\$ 500	\$ 3,500	\$ 9,000	\$ 2,000	\$ 7,000	\$ 5,000	\$ 500	\$ 1,000	\$ -	\$ 33,500
2507	LEASES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,500	\$ 2,500	\$ 12,000	\$ -	\$ -	\$ -	\$ 17,000
2508	SLUDGE DISPOSAL	\$ -	\$ -	\$ -	\$ 299,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,500
2509	MATERIAL WASTE DISPOSAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000
2510	CHEMICALS-HYDRATED LIME	\$ -	\$ -	\$ -	\$ 335,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,000
2511	CHEMICALS-SODIUM CHLORIDE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2512	CHEMICALS-LIQUID CHLORINE	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
2513	CHEMICALS-SODIUM HYDROXIDE	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
2514	CHEMICALS-SODA ASH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2515	CHEMICALS-HYDROCHLORIC ACID	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
2516	CHEMICALS-SULFURIC ACID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2517	CHEMICALS-LIQUID CO2	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
2518	CHEMICALS-LIQUID O2	\$ -	\$ -	\$ -	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000
2519	CHEMICALS-FERRIC CHLORIDE	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
2520	CHEMICALS-METHANOL	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
2521	CHEMICALS-POLYMER	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000
2522	CHEMICALS-BOILER CHEMICAL	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
2523	CHEMICALS-AMMONIA ANALYZERS	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
2524	CHEMICALS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000
2525	TESTING	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
2530	ELECTRICAL MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,500	\$ -	\$ -	\$ -	\$ 31,500

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		
2550	OUTSOURCE TESTING LOCATION 1	\$ -	\$ -	\$ -	\$ -	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,000
2551	OUTSOURCE TESTING LOCATION 2	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
2552	OUTSOURCE TESTING LOCATION 3	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500
2553	OUTSOURCE TESTING LOCATION 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2554	OUTSOURCE TESTING LOCATION MISC.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2555	OUTSOURCE TESTING LOCATION 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2556	OUTSOURCE TESTING LOCATION 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2557	CONTRACTURAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000	\$ -	\$ -	\$ 78,000
Professional Services												
2600	ENGINEERING	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000
2601	LEGAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2602	ACCOUNTING & BILLING SUPPORT	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,000
2603	FINANCIAL AUDITOR	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000
2604	FINANCIAL/RATE STUDIES	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
2605	HUMAN RESOURCES STUDIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2606	MISC. STUDIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2650	LEGAL - BSK	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
2651	LEGAL - WPR	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
2652	LEGAL - MISC.	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Conferences & Training												
2700	CONFERENCE	\$ 17,000	\$ 6,000	\$ 1,500	\$ 3,000	\$ 1,000	\$ 4,000	\$ 2,000	\$ -	\$ 1,000	\$ -	\$ 35,500
2701	TRAINING	\$ 6,000	\$ 4,000	\$ 23,000	\$ 6,000	\$ 1,000	\$ 9,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 69,000
2702	CONFERENCE (HR)	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000
2703	TRAINING (HR)	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
2750	WELLNESS PROGRAM (HR)	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Utilities												
2900	HEATING FUEL	\$ 6,500	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,500
2901	ELECTRICITY	\$ 104,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,104,000
2902	WATER	\$ 500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
2903	NATURAL GAS	\$ 9,000	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,000
2904	TELEPHONE	\$ 9,000	\$ 1,500	\$ -	\$ 40,000	\$ -	\$ 3,000	\$ 1,000	\$ 2,000	\$ -	\$ -	\$ 56,500
Supplies, Repairs & Maintenance												
3000	HEADWORKS-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3010	HEADWORKS-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3020	HEADWORKS-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3030	HEADWORKS-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3049	HEADWORKS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3050	PRIMARY CLARIFICATION-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3060	PRIMARY CLARIFICATION-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3070	PRIMARY CLARIFICATION-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3080	PRIMARY CLARIFICATION-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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		
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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		
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
3749	BNR INFLUENT PUMPING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3750	BNR-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3760	BNR-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3761	BNR-POWER DISTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3770	BNR-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3780	BNR-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
3799	BNR-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000

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			
4149	DIGESTION-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4300	DEWATERING-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4310	DEWATERING-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4320	DEWATERING-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4330	DEWATERING-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
4349	DEWATERING-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4350	ODOROUS AIR-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4360	ODOROUS AIR-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4370	ODOROUS AIR-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4380	ODOROUS AIR-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4399	ODOROUS AIR-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4400	EMERGENCY POWER-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4410	EMERGENCY POWER-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4420	EMERGENCY POWER-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4430	EMERGENCY POWER-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4449	EMERGENCY POWER-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4450	PLANT AIR-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4460	PLANT AIR-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4470	PLANT AIR-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4480	PLANT AIR-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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		
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	\$ -	\$ -	\$ 10,000	\$ -	\$ 30,000
4760	GENERAL BUILDINGS AND GROUNDS-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4770	GENERAL BUILDINGS AND GROUNDS-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4780	GENERAL BUILDINGS AND GROUNDS-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 9,000
4799	GENERAL BUILDINGS AND GROUNDS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4800	ALL FACILITY PURPOSE-TOOLS	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ 25,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 38,000
4801	ALL FACILITY PURPOSE-RADIOS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
4802	ALL FACILITY PURPOSE-OIL/LUBRICANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
4803	ALL FACILITY PURPOSE-BICYCLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
4804	ALL FACILITY PURPOSE-FACILITY CARTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
4805	ALL FACILITY PURPOSE-IT SCADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
4806	ALL FACILITY PURPOSE-IT AUTOMATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 5,000	\$ -	\$ -	\$ 7,500
4812	ALL FACILITY PURPOSE-JANITORIAL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
4813	ALL FACILITY PURPOSE-PAINT SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
4849	ALL FACILITY PURPOSE-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 6,500
4850	CHEMICAL FACILITIES-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4860	CHEMICAL FACILITIES-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4870	CHEMICAL FACILITIES-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4880	CHEMICAL FACILITIES-MECHANICAL	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
4899	CHEMICAL FACILITIES-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
4900	EMERGENCY RETENTION BASIN-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4910	EMERGENCY RETENTION BASIN-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4920	EMERGENCY RETENTION BASIN-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4930	EMERGENCY RETENTION BASIN-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4949	EMERGENCY RETENTION BASIN-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5000	EMERGENCY STORAGE PONDS-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5010	EMERGENCY STORAGE PONDS-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5020	EMERGENCY STORAGE PONDS-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5030	EMERGENCY STORAGE PONDS-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5049	EMERGENCY STORAGE PONDS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5300	MAIN LAB-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000
5310	MAIN LAB-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 29,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,000

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		
5320	MAIN LAB-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000
5349	MAIN LAB-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
5350	SATELLITE LABS-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
5360	SATELLITE LABS-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500
5370	SATELLITE LABS-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500
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	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
5470	TOC-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5499	TOC-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5500	ANIONS-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
5510	ANIONS-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
5520	ANIONS-CHEMICALS	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
5549	ANIONS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5550	DI SYSTEM-EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5560	DI SYSTEM-SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
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	\$ -	\$ -	\$ 40,000	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,000
5810	CONSUMABLE SUPPLIES	\$ -	\$ 500	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500
5820	NON-CONSUMABLE EQUIPMENT	\$ -	\$ 500	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,500
7005	TRI-MANHOLES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7010	TRI-STRUCTURE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7020	TRI-ELECTRICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7030	TRI-INSTRUMENTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7040	TRI-MECHANICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
7049	TRI-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7050	BLDG 27 - POWER DISTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7051	WAREHOUSE SUPPLIES - MISC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000
8000	WAREHOUSE STOCK	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 353,000	\$ 140,000	\$ -	\$ -	\$ -	\$ 495,000
TOTAL FY 2021-2022 GENERAL FUND BUDGET EXPENDITURES		\$ 4,438,000	\$ 1,490,000	\$ 387,000	\$ 6,056,500	\$ 976,000	\$ 2,931,000	\$ 1,002,000	\$ 645,000	\$ 159,000	\$ 18,084,500	