



Tahoe-Truckee Sanitation Agency

Annual Budget

Fiscal Year 2025

Adopted: June 19, 2024

**Tahoe-Truckee Sanitation Agency
Annual Budget
Fiscal Year 2025**

Board of Directors

Blake Tresan, President
Scott Wilson, Vice President
Dale Cox, Director
Dan Wilkins, Director
David Smelser, Director

Agency Budget Team

Richard Pallante, General Manager
Michelle Mackey, Accounting Supervisor
Vicky Lufrano, Human Resources Administrator
Mike Smith, Safety Officer
Jason Hays, Technical Services Manager
Michael Peak, Operations Department Manager
Paul Shouse, Maintenance Department Manager
Greg O'Hair, Chief Plant Operator
Kristin Davis, Lab Director
Luke Swan, IT Supervisor
Tanner McGinnis, Maintenance Supervisor
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TAHOE-TRUCKEE SANITATION AGENCY

MEMORANDUM

Date: June 19, 2024
To: Board of Directors
From: Richard Pallante, General Manager
Subject: **FISCAL YEAR 2025 ANNUAL BUDGET**

The annual budget for Fiscal Year 2025 (FY25) provides detailed operating budgets and capital improvement plans for the Agency, which supports meeting the waste discharge requirements and providing a high level of reliable service to its customers.

This budget balances rising expenditures against anticipated revenues and uses existing cash reserves. In the coming fiscal year, the Agency will continue to refine capital projects in support of the Mission, Vision, and Guiding Principles.

Throughout FY24, Strategic Planning sessions were held with key staff to develop an updated mission and vision statement for the Agency and refine the existing values into Guiding Principles that express the staff's fundamental values in representing themselves and the Agency. In FY25, the Strategic Planning sessions will focus on where the management team wants to be in the next five years.

In March 2023, the Board accepted a Sewer Rate Study that reviewed the revenue requirements for the next 10 years to meet anticipated operations and maintenance expenses and capital improvement costs. In May 2023, through the Prop 218 process, the Board approved a five-year plan that secured revenue increases for Sewer Service Charges through 2028. The FY25 Sewer Service Charge revenue budget assumptions align with the maximum 18.6% increase noted for year two of the five-year plan.

In May 2024, after much consideration, the Board accepted a Sewer Connection Charge Study that reviewed the appropriate proportional fee for a new connection into the system. In June 2024, the Board approved a 79.2% increase effective January 1, 2025, the first increase since April 2004. The Board also approved a Policy to annually update the charge based on the Engineering News Record Construction Cost Index (ENR-CCI) to keep up with construction costs, effective January 1, 2026. In response to public comment, the increase will be based on the prior year ENR-CCI to allow developers time to adjust construction estimates. This means that in January 2026, the update will be based on the January 2024 to January 2025 index, a one-year lag. In addition to the inflationary increases, a commitment to review the charge structure when a material change is made to the Capital Improvement Plan or at a maximum of every five years was approved.

Beginning in late FY24, an Alternative Nutrient Study was undertaken. This study aims to identify the best long-term strategy for the facility by comparing various nutrient removal technologies with the current Master Plan identified capital projects. Study results will be brought forward for Board discussion and consideration throughout FY25.

For the FY25 budget, a prioritization level has been assigned to capital projects. Priority 1 projects have been, or are anticipated to be, approved by the Board and must be funded; Priority 2 projects still need to be approved by the Board, and funding will be identified when brought forward for approval; and Priority 3 projects are any other Master Plan identified projects that the current Alternative Nutrient Study may impact or are outside of the five-year window and have the lowest level of funding.

This annual budget is prepared to project revenues and expenditures anticipated for the Agency’s daily operations from July 1, 2024, through June 30, 2025, and to plan for capital improvements over the next five years. The FY25 budget balances planned expenditures against anticipated revenues with the assumed use of cash reserves. As the budget is monitored and more data is collected during the fiscal year, the Agency can better determine department operating and maintenance costs and make financial decisions on its assets accordingly. Below is an executive-level summary of all fund revenue and expenditures. Detailed information on this year’s revenues and expenses follows in the attached budget book and ends with an appendix of planned expenses by line-item detail.

Executive Summary

AII REVENUES		FY24 Budget	FY25 Budget	Variance from FY24 Budget (\$)	Variance from FY24 Budget (%)
General Fund 10	\$	22,456,000	\$ 25,942,000	\$ 3,486,000	15.52%
Wastewater Capital Reserve Fund 02	\$	1,511,000	\$ 2,600,000	\$ 1,089,000	72.07%
Replacement, Rehabilitation, and Upgrade Fund 06	\$	100,000	\$ 200,000	\$ 100,000	100.00%
Emergency and Contingency Fund 07	\$	70,000	\$ 80,000	\$ 10,000	14.29%
	\$	<u>24,137,000</u>	<u>\$ 28,822,000</u>	<u>\$ 4,685,000</u>	<u>19.41%</u>
Cash Reserve Use			<u>\$ 8,596,450</u>		
Total Revenues			<u>\$ 37,418,450</u>		
AII EXPENSES					
General Fund 10	\$	18,727,000	\$ 19,881,450	\$ 1,154,450	6.16%
Wastewater Capital Reserve Fund 02*	\$	3,298,500	\$ 4,538,000	\$ 1,239,500	37.58%
Replacement, Rehabilitation, and Upgrade Fund 06*	\$	7,367,000	\$ 12,999,000	\$ 5,632,000	76.45%
	\$	<u>29,392,500</u>	<u>\$ 37,418,450</u>	<u>\$ 8,025,950</u>	<u>27.31%</u>

**Includes Debt Payment*

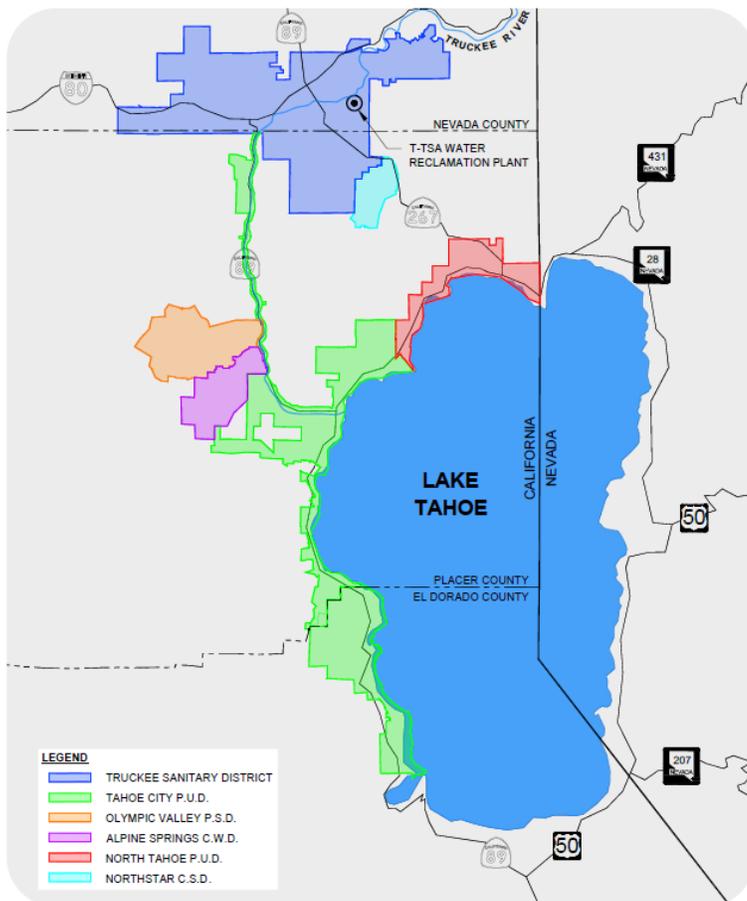
Introduction

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 the 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.

The TRI is approximately 17 miles, ranges in diameter from 18 to 42 inches, and conveys wastewater to the WRP. The WRP provides advanced treatment of all wastewater flows, can treat 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.

Service Area

The tributary area served by the WRP includes that portion of the Lake Tahoe Basin, beginning at the California-Nevada state line at the north end of the lake and extending along the west side of the lake to the northern edge of Emerald Bay. The tributary area also includes most of the California portion of the Truckee River Basin, extending from its source at Lake Tahoe to the far eastern limits of the Town of Truckee, including Donner Lake and surrounding lands. As shown on the service area map, the area includes portions of El Dorado, Placer, and Nevada Counties of California.



STRATEGIC PLAN

The mission of the Agency is to provide *environmental stewardship through advanced wastewater treatment*, supporting T-TSA's overall vision of *innovative treatment for a sustainable future*.

In fulfilling this mission, T-TSA conducts business with the following guiding principles:

Accountability

We take responsibility for our actions.

Integrity

We do the right thing, even when it's the hardest thing to do.

Teamwork

We value each other's role and invest in each other's success.

Trust

We work to earn respect through honesty and follow-through.

Employee Engagement

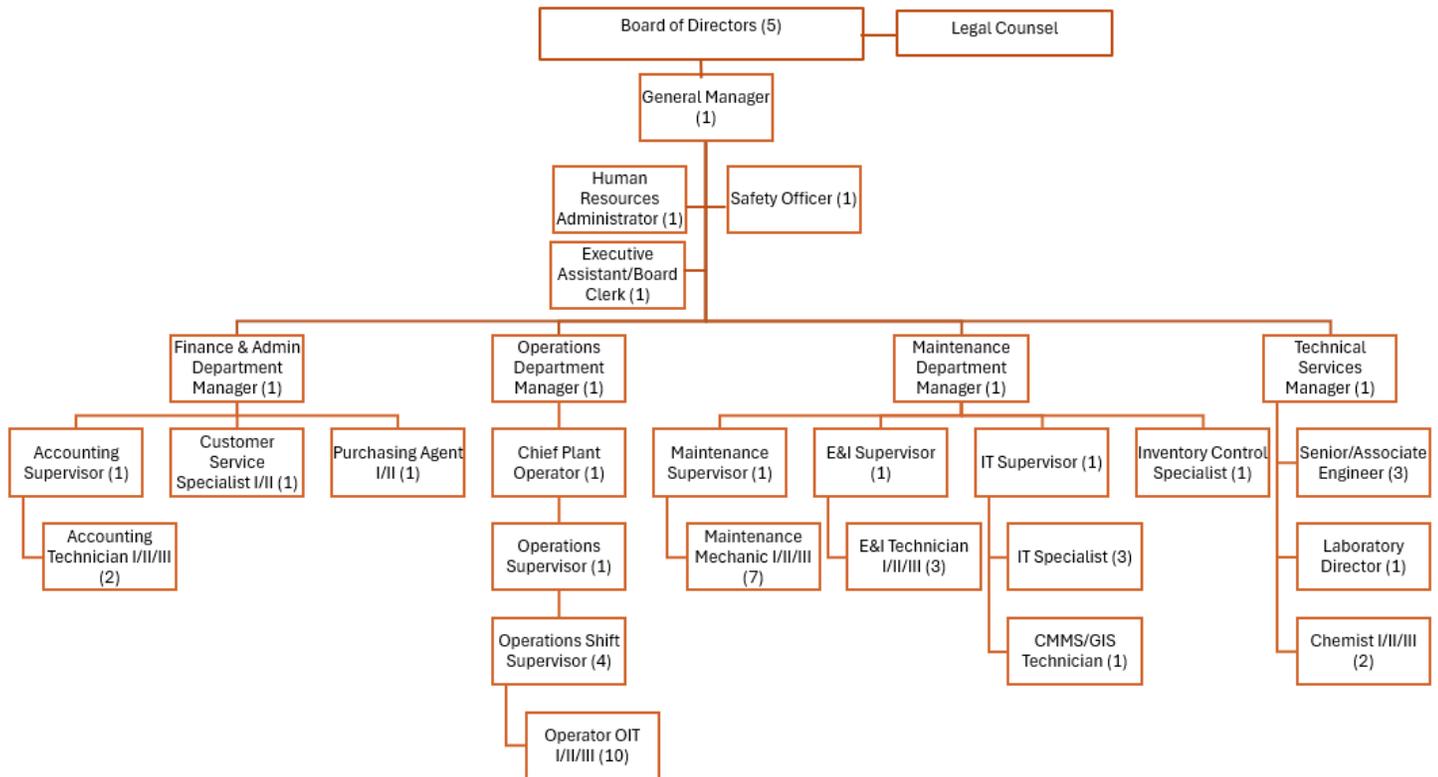
We empower our employees, fostering job growth and satisfaction.

Initiative

We do what needs to be done with a willingness to look beyond ourselves and the here and now.

Agency Organization

T-TSA is governed by a five (5) member Board of Directors (Board), and each Director is appointed from each of the member districts. The General Manager organizes and directs Agency activities according to the Board's policies and procedures. Department Managers are responsible for implementing and coordinating staff activities.



Financial Organization

For financial statement purposes, the Agency is reported as one Enterprise Fund. The Enterprise Fund comprises four individual funds for financial purposes and to provide transparency and accountability for public money. There is one (1) Operating Fund (Fund 10) and three (3) Reserve funds (Funds 02, 06 & 07). The Agency's Fund Policy can be found on the website at [Fund Policy](#). Fund descriptions are discussed below.

Fund 10: General Fund

The General Fund revenue source is provided by collecting property tax revenue, sewer service charges, fund interest, and miscellaneous revenue, which includes rebates, surplus items sold, and temporary discharge permits. 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 the fiscal year, the General Fund does not have a surplus equal to sixty percent (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 charge revenue and fund interest. The fund's purpose 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 maintain a high level of sewer service to benefit such new development. The fund will be used for 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 may also 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 equal the unexpended connection charge revenue balance. The Agency periodically evaluates and adjusts the connection charge amounts as appropriate considering anticipated future development plans, 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 fund aims to finance capital improvement projects to replace, rehabilitate, and upgrade the existing plant, facilities, equipment, and appurtenances. The fund will be used for 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 equal the unexpended revenue balance of transfers to and from the General Fund. The Agency periodically will evaluate and adjust the target balance as appropriate considering 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

Available Agency funds and fund interest fund the Emergency and Contingency Reserve Fund. 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 \$4.0 million. The Agency will periodically evaluate and adjust the minimum fund balance accordingly.

Fund Administration

The majority of funds are invested within the California Class (CalClass) program for public agencies. California CLASS is a Joint Powers Authority investment pool that allows public agencies to invest funds on a cooperative basis in rated pools managed per state law with the primary objectives of offering Participants safety, daily and next-day liquidity, and optimized returns. As monies are required for expenditures, they are withdrawn from CalClass and placed in financial institutions for further distribution. All financial transactions in CalClass are recorded, and fund balances are disseminated through Agency accounting procedures. Additionally, the Agency invests in U.S. Treasury Securities and FDIC Insured Certificates of Deposits.

Basis of Accounting and Budgeting

The Agency's budget, proposed by the General Manager through finance staff and approved by the Board of Directors, reflects its priorities. The budget document is intended to communicate a plan of action for the upcoming fiscal year to customers and staff. It also includes a big picture of upcoming capital expenditures for the next five years.

The agency's basis of accounting for budgetary purposes generally conforms with the generally accepted accounting principles (GAAP). Financial statements are presented as an enterprise fund. Enterprise funds are used to account for operations that are financed and operated like a private business enterprise, where the governing body intends that the costs of providing services to the public on a continuing basis be financed or recovered primarily through user charges. As the Agency's financials are accounted for as an enterprise fund, the budget is prepared generally based on the full accrual basis of accounting. Revenues are recognized when earned, and costs are recognized when a liability is incurred. The exceptions are depreciation and amortization, which are handled differently in financial and budgetary reporting. In financial reporting, depreciation and amortization are included, and the repayment of the principal on debt is not reported as an expense. In budgetary reporting, depreciation and amortization are excluded, and the repayments of the principal on debt as expenditures are included.

Budgeted expenditures are balanced with projected revenue sources and include the planned use of cash reserves.

Fiscal Year 2025 (FY25) Budget

Fund Revenues

Table 1: Agency Total Fund Revenues

Description	FY24	FY24	Variance	FY25	Variance	Variance
	Budget (\$)	Actuals (\$)	from Budget (%)	Budget (\$)	from FY24 Actuals (%)	from FY24 Budget (%)
General Fund (10)	\$22,456,000	\$22,717,256	101.2%	\$25,942,000	14.2%	15.5%
Wastewater Capital Reserve Fund (02)	\$1,511,000	\$2,083,063	137.9%	\$2,600,000	24.8%	72.1%
Replacement, Rehabilitation and Upgrade Fund (06)	\$100,000	\$99,915	99.9%	\$200,000	100.2%	100.0%
Emergency and Contingency Reserve Fund (07)	\$70,000	\$179,196	256.0%	\$80,000	-55.4%	14.3%
Total Revenue	\$24,137,000	\$25,079,431	103.9%	\$28,822,000	14.9%	19.4%

The FY25 revenue budget is 19.4%, or \$4.7 million, higher than the FY24 budget and 14.9%, or \$3.7 million, higher than the FY24 actuals. This is primarily due to increased Sewer Service and Connection Charges and an increased expectation of fund interest based on current investment strategies.

Table 2: General Fund 10 Revenues

Description	FY24	FY24	Variance	FY25	Variance	Variance
	Budget (\$)	Actuals (\$)	from Budget (%)	Budget (\$)	from FY24 Actuals (%)	from FY24 Budget (%)
Sewer Service Charges	\$17,026,000	\$16,804,902	98.7%	\$20,176,000	20.1%	18.5%
Tax Revenue/Ad Valorem	\$5,078,000	\$5,033,120	99.1%	\$5,310,000	5.5%	4.6%
Fund Interest	\$254,000	\$841,099	331.1%	\$355,500	-57.7%	40.0%
Other Revenue	\$73,000	\$22,873	31.3%	\$75,500	230.1%	3.4%
Temporary Discharge Permits	\$25,000	\$15,263	61.1%	\$25,000	63.8%	0.0%
Total Revenue	\$22,456,000	\$22,717,256	101.2%	\$25,942,000	14.2%	15.5%

- The FY25 General Fund (Fund 10) revenues are 15.5%, or \$3.5 million, higher than the FY24 budget, and 14.2%, or \$3.2 million, higher than the FY24 actuals.
- The FY25 budget assumes an 18.5% increase in Sewer Service Charges, consistent with the current approved Proposition 218 notices, and a higher expectation of fund interest.

Table 3: Wastewater Capital Reserve Fund 02 Revenues

Description	FY24	FY24	Variance	FY25	Variance	Variance
	Budget (\$)	Actuals (\$)	from Budget (%)	Budget (\$)	from FY24 Actuals (%)	from FY24 Budget (%)
Sewer Connection Charge	\$1,071,000	\$1,123,584	104.9%	\$1,900,000	69.1%	77.4%
Fund Interest	\$440,000	\$959,480	218.1%	\$700,000	-27.0%	59.1%
Total Revenue	\$1,511,000	\$2,083,063	137.9%	\$2,600,000	24.8%	72.1%

- The FY25 Wastewater Capital Reserve Fund (WWCR Fund 02) revenue budget is 72.1%, or \$1.1 million, higher than the FY24 budget and 24.8%, or \$0.5 million, higher than the FY24 actuals.

- For FY25, a 77.4% increase in Sewer Connection Charges is anticipated based upon the assumption of 0.5% growth in new connections (approximately 211 Equivalent Dwelling Units) coupled with the approved 79.2% increase in Connection Charges beginning January 1, 2025.

Table 4: Replacement, Rehabilitation, and Upgrade Fund 06 Revenue

Description	FY24	FY24	Variance	FY25	Variance	Variance
	Budget (\$)	Actuals (\$)	from Budget (%)	Budget (\$)	from FY24 Actuals (%)	from FY24 Budget (%)
Fund Interest	\$100,000	\$99,915	99.9%	\$200,000	100.2%	100.0%
Total Revenue	\$100,000	\$99,915	99.9%	\$200,000	100.2%	100.0%

- The FY25 Replacement, Rehabilitation, and Upgrade Fund (RR&U Fund 06) revenue budget is approximately 100.0%, or \$0.1 million, higher than the FY24 budget and FY24 actuals.
- The increase in the fund interest assumption for FY25 is driven by additional interest earnings based on current investment strategies and an assumed higher fund balance.

Table 5: Emergency and Contingency Reserve Fund 07 Revenue

Description	FY24	FY24	Variance	FY25	Variance	Variance
	Budget (\$)	Actuals (\$)	from Budget (%)	Budget (\$)	from FY24 Actuals (%)	from FY24 Budget (%)
Fund Interest	\$70,000	\$179,196	256.0%	\$80,000	-55.4%	14.3%
Total Revenue	\$70,000	\$179,196	256.0%	\$80,000	-55.4%	14.3%

- The FY25 Emergency and Contingency Reserve Fund revenue budget is 14.3%, or \$10,000 higher, than the FY24 budget and 55.4%, or \$99,000, lower than the FY24 actuals.
- The decrease in assumption over the prior year is driven by the recommendation to transfer funds above the \$4.0 million target balance out in support of RR&U Fund 06 on-going capital projects, consistent with the current Fund Policy.

Fund Expenditures

Table 6: General Fund 10 Expenditures – Summary by Category

Description	FY24			FY25		
	Budget (\$)	Actuals (\$)	Variance from Budget (%)	Budget (\$)	Variance from FY24 Actuals (%)	Variance from FY24 Budget (%)
Salaries & Wages	\$6,567,000	\$6,208,895	94.5%	\$6,814,800	9.8%	3.8%
Employee Benefits	\$3,602,500	\$3,253,828	90.3%	\$3,960,500	21.7%	9.9%
Director Fees	\$9,500	\$7,800	82.1%	\$8,000	2.6%	-15.8%
Vehicles - Maintenance	\$83,000	\$94,768	114.2%	\$65,800	-30.6%	-20.7%
CSRMA Insurance	\$415,000	\$468,903	113.0%	\$525,000	12.0%	26.5%
Professional Memberships	\$53,500	\$46,008	86.0%	\$54,560	18.6%	2.0%
Agency Permits & Licenses	\$225,000	\$214,313	95.3%	\$235,000	9.7%	4.4%
Office Expenses	\$336,500	\$264,685	78.7%	\$355,500	34.3%	5.6%
Contractual Services	\$2,740,500	\$2,356,844	86.0%	\$2,816,100	19.5%	2.8%
Professional Services	\$689,000	\$676,220	98.1%	\$685,700	1.4%	-0.5%
Conferences & Training	\$214,000	\$88,239	41.2%	\$287,000	225.3%	34.1%
Utilities	\$1,413,000	\$1,327,084	93.9%	\$1,486,950	12.0%	5.2%
Supplies, Repairs & Maintenance	\$1,234,500	\$954,001	77.3%	\$1,183,200	24.0%	-4.2%
Total Expenditures	\$17,583,000	\$15,961,588	90.8%	\$18,478,110	15.8%	5.1%
CalPERS Unfunded Accrued Liability	\$1,144,000	\$1,106,589	96.7%	\$1,403,340	26.8%	22.7%
Total Expenditures with UAL	\$18,727,000	\$17,068,177	91.1%	\$19,881,450	16.5%	6.2%

The FY25 General Fund 10 budget is 6.2%, or \$1.2 million, higher than the FY24 budget and 16.5%, or \$2.8 million, higher than the FY24 actuals. FY24 results were approximately \$1.6 million under budget primarily due to staffing vacancies; a reduction in contractual services related to savings in chemical purchases and less need for facilities and maintenance contracts; limited conference and training attendance by staff; reduced office expenses related to fewer bank fees, lower IT hardware and software expense, and reduced purchases for general office supplies/furniture coupled with lower staff appreciation associated costs; and less need for supplies in support of the warehouse. Table 6 above reflects the budget by expense category.

- Salaries and Wages include annual wages for exempt and non-exempt positions plus overtime for non-exempt positions. The FY25 budget supports a cost-of-living adjustment (COLA) of 3.23%, effective July 2024.
- Employee Benefits include expenditures associated with health insurance for Board members, current employees, and retirees; pension contributions, dental insurance, vision expense reimbursement, life insurance; worker's compensation (provided through CSRMA), Health Reimbursement Account contributions; Medicare Tax, and State Disability Insurance. The FY25 budget assumes a 10.0% increase in current employee health insurance for the second half of the fiscal year.

- Director Fees include the cost associated with Directors attending meetings. The FY25 budget has been slightly reduced to align with the current expense trend.
- Vehicle Maintenance supports the activities related to on-road vehicles, carts, and equipment such as generators, forklifts, and loaders. A reduction is assumed for FY25 due to the current replacement cycle with newer assets having less anticipated need for repairs.
- California Sanitation Risk Management Authority (CSRMA) Insurance provides General, Auto, Errors & Omissions, Employment Practices and Excess Liability coverages. For FY25, an increase of 26.5% is assumed based on current market conditions and CSRMA loss experience.
- Professional Memberships include staff and agency memberships and staff certifications through the California Water Environment Association (CWEA), Water Environment Federation (WEF), California Special Districts Association (CSDA), Government Finance Officer Association (GFOA), Society for Human Resource Management (SHRM), National Association of Clean Water Agency, State Water Resources Control Board (SWRCB), California Association of Sanitation Agencies (CASA), and Board of Certified Safety among others. The FY25 budget is consistent with the FY24 budget.
- Agency Permits and Licenses support expenditures for the Environmental Laboratory Accreditation Program (ELAP) permit and assessment; and general operating, discharge, and environmental permits. The FY25 budget is consistent with the FY24 budget.
- Office Expenses include bank fees, advertising, subscriptions, staff appreciation, furniture, and hardware. The FY25 budget is slightly higher than the FY24 budgeted levels in support of increased advertising for public outreach and an overall increase in software costs.
- Contractual Services include expenditures for uniforms; electrical, facilities, and mechanical maintenance; sludge disposal; treatment chemicals; janitorial services; leases for monitoring stations and radio towers; cylinder rentals; and material waste disposal. The FY25 budget is consistent with FY24 levels due to cost control measures with multi-year chemical contracts and overall adjustments in usage coupled with an increase in facilities maintenance contracts.
- Professional Services include expenditures related to general, employment, and special counsel legal services; Human Resource studies and recruitment activities; annual audit and general engineering and financial support. The FY25 budget is consistent with FY24 levels.
- Conference and Training expenditures support the investment in staff attendance at industry and job-specific events. The 34.1% increase for FY25 supports attendance at and function-specific training through CalPERS, SHRM, GFOA, CWEA, WEF, The NELAC Institute, LIMS, WIMS, SWRCB, WEFTEC, WWETT, Wonderware, Sonic Wall, Microsoft, Lucidity, and Caselle, among others.

- Utilities include expenditures related to electricity, water, natural gas, heating fuel, diesel, and landline and cell phones. The FY25 budget assumes a 5.0% inflationary increase in electricity, heating fuel, and diesel costs.
- Supplies, Repairs, and Maintenance support expenditures related to safety and personal protective equipment; activities and supplies associated with maintaining current facilities and equipment necessary to run the plant, lab, and other assets. The decrease in FY25 aligns with less need from the Maintenance and Administrative Departments.
- CalPERS Unfunded Accrued Liability (UAL) is the associated expense of the annual UAL payment, which is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of a specific valuation date.

Table 7: General Fund 10 Expenditures – Summary by Department

Department	FY24	FY24	Variance	% of Total	FY25	Variance	Variance	% of Total
	Budget (\$)	Actuals (\$)	from Budget (%)		Budget (\$)	from FY24 Actuals (%)	from FY24 Budget (%)	
Administrative	\$3,902,000	\$3,489,319	89.4%	20.8%	\$3,992,650	14.4%	2.3%	20.1%
Operations	\$6,640,500	\$6,151,445	92.6%	35.5%	\$6,922,200	12.5%	4.2%	34.8%
Technical Services	\$2,275,500	\$2,024,674	89.0%	12.2%	\$2,255,500	11.4%	-0.9%	11.3%
Maintenance	\$4,765,000	\$4,296,150	90.2%	25.4%	\$5,307,760	23.5%	11.4%	26.7%
CalPERS Unfunded Accrued Liability	\$1,144,000	\$1,106,589	96.7%	6.1%	\$1,403,340	26.8%	22.7%	7.1%
Total Expenditures	\$18,727,000	\$17,068,177	91.1%	100.0%	\$19,881,450	16.5%	6.2%	100.0%

Table 7 above reflects the total budget for the General Fund 10 by department. Each department's percentage of the total budget is relatively consistent with the prior year. A slight increase in Maintenance offsets the slight decreases in Administrative, Operations, and Technical Services due to consolidating all Information Technology (IT) software and cell phone expenses from the individual departments into the Maintenance Department's IT budget. While the CalPERS Unfunded Accrued Liability applies to all departments, it has been listed here as a separate category for reference and to compare the percentage of the total budget for each year. Department details by category are discussed in the following tables.

Table 8: General Fund 10 Expenditures: Administrative Department

Description	FY24	FY24	Variance	FY25	Variance	Variance
	Budget		Actuals		from	from FY24
	(\$)	(\$)	Budget (%)	(\$)	Actuals (%)	Budget (%)
Salaries & Wages	\$1,433,000	\$1,181,932	82.5%	\$1,450,000	22.7%	1.2%
Employee Benefits	\$767,500	\$637,188	83.0%	\$788,000	23.7%	2.7%
Director Fees	\$9,500	\$7,800	82.1%	\$8,000	2.6%	-15.8%
CSRMA Insurance	\$415,000	\$468,903	113.0%	\$525,000	12.0%	26.5%
Professional Memberships	\$38,000	\$32,487	85.5%	\$36,500	12.4%	-3.9%
Office Expenses	\$130,000	\$94,021	72.3%	\$92,500	-1.6%	-28.8%
Contractual Services	\$235,500	\$205,733	87.4%	\$233,500	13.5%	-0.8%
Professional Services	\$514,000	\$642,403	125.0%	\$502,700	-21.7%	-2.2%
Conferences & Training	\$138,000	\$45,421	32.9%	\$162,500	257.8%	17.8%
Utilities	\$136,000	\$133,452	98.1%	\$120,450	-9.7%	-11.4%
Supplies, Repairs & Maintenance	\$85,500	\$39,979	46.8%	\$73,500	83.8%	-14.0%
Total Expenditures	\$3,902,000	\$3,489,319	89.4%	\$3,992,650	14.4%	2.3%

- The Administrative Department comprises General Management, Human Resources, Safety, and Finance & Administration divisions and provides financial and risk oversight for the Agency. It has 10 full-time employees and includes expenses related to the five-member Board of Directors.
- The FY25 budget is 2.3%, or \$0.1 million, higher than the FY24 budget and 14.4%, or \$0.5 million, higher than FY24 actuals. The year-over-year increase is primarily driven by the annual COLA, assumed insurance increases, increase in recruiting costs due to anticipated upcoming retirements and current open positions coupled with ongoing expenses for Agency-wide Supervisor/Manager Training and Strategic Planning sessions. These increases are offset by lower bank fees, consolidating the IT Software expense for the financial system to Maintenance/IT, and less need for non-consumable equipment, specifically rescue equipment for the onsite first responder team, which was a one-time purchase in FY24.

Table 9: General Fund 10 Expenditures: Operations Department

Description	FY24	FY24	Variance	FY25	Variance	Variance
	Budget (\$)		Actuals (\$)		from	from FY24
	(\$)	(\$)	Budget (%)	(\$)	Actuals (%)	Budget (%)
Salaries & Wages	\$1,921,000	\$1,917,143	99.8%	\$1,977,000	3.1%	2.9%
Employee Benefits	\$1,150,500	\$1,052,022	91.4%	\$1,265,000	20.2%	10.0%
Professional Memberships	\$4,500	\$3,501	77.8%	\$6,500	85.7%	44.4%
Agency Permits & Licenses	\$210,000	\$206,788	98.5%	\$220,000	6.4%	4.8%
Office Expenses	\$7,500	\$8,041	107.2%	\$3,000	-62.7%	-60.0%
Contractual Services	\$2,043,000	\$1,744,399	85.4%	\$2,005,000	14.9%	-1.9%
Conferences & Training	\$10,000	\$10,526	105.3%	\$16,000	52.0%	60.0%
Utilities	\$1,268,500	\$1,190,520	93.9%	\$1,351,500	13.5%	6.5%
Supplies, Repairs & Maintenance	\$25,500	\$18,505	72.6%	\$78,200	322.6%	206.7%
Total Expenditures	\$6,640,500	\$6,151,445	92.6%	\$6,922,200	12.5%	4.2%

- The Operations Department runs the Water Reclamation Plant and Truckee River Interceptor daily. It has 17 full-time employees.
- The FY25 budget is 4.2%, or \$0.3 million, higher than the FY24 budget and 12.5%, or \$0.8 million, higher than FY24 actuals. The year-over-year increase is primarily driven by annual COLA and increased health insurance costs, inflationary increases for operating permits and utilities, increased investment in staff for training and conference attendance, and a higher need for supplies and maintenance for facility operations.

Table 10: General Fund 10 Expenditures: Technical Services Department

Description	FY24	FY24	Variance	FY25	Variance	Variance
	Budget		Actuals	from	Budget	from FY24
	(\$)	(\$)	Budget (%)	(\$)	Actuals (%)	Budget (%)
Salaries & Wages	\$1,090,000	\$1,158,595	106.3%	\$1,043,000	-10.0%	-4.3%
Employee Benefits	\$613,500	\$535,670	87.3%	\$629,000	17.4%	2.5%
Professional Memberships	\$3,500	\$3,787	108.2%	\$4,000	5.6%	14.3%
Agency Permits & Licenses	\$15,000	\$7,525	50.2%	\$15,000	99.3%	0.0%
Office Expenses	\$21,500	\$10,541	49.0%	\$6,000	-43.1%	-72.1%
Contractual Services	\$207,000	\$127,238	61.5%	\$208,500	63.9%	0.7%
Professional Services	\$175,000	\$33,817	19.3%	\$183,000	441.1%	4.6%
Conferences & Training	\$18,000	\$5,252	29.2%	\$23,000	337.9%	27.8%
Supplies, Repairs & Maintenance	\$132,000	\$142,249	107.8%	\$144,000	1.2%	9.1%
Total Expenditures	\$2,275,500	\$2,024,674	89.0%	\$2,255,500	11.4%	-0.9%

- The Technical Services Department comprises Engineering and Laboratory divisions and provides facilities planning and water quality regulation adherence for the Agency. It has 7 full-time employees.
- The FY25 budget is 0.9%, or \$20,000, less than the FY24 budget and 11.4%, or \$0.2 million, higher than FY24 actuals. The decrease in the year-over-year budget is primarily driven by one less full-time position in the lab, which was repurposed to the Maintenance Department, and the consolidation of the IT Software budget for LIMs to Maintenance/IT. Increased health insurance costs, general engineering services support, additional lab supplies, and staff conference and training needs offset the decreases.

Table 11: General Fund 10 Expenditures: Maintenance Department

Description	FY24	FY24	Variance	FY25	Variance	Variance
	Budget		Actuals	from	Budget	from FY24
	(\$)	(\$)	Budget (%)	(\$)	Actuals (%)	Budget (%)
Salaries & Wages	\$2,123,000	\$1,951,225	91.9%	\$2,344,800	20.2%	10.4%
Employee Benefits	\$1,071,000	\$1,028,948	96.1%	\$1,278,500	24.3%	19.4%
Vehicles - Maintenance	\$83,000	\$94,768	114.2%	\$65,800	-30.6%	-20.7%
Professional Memberships	\$7,500	\$6,233	83.1%	\$7,560	21.3%	0.8%
Office Expenses	\$177,500	\$152,082	85.7%	\$254,000	67.0%	43.1%
Contractual Services	\$255,000	\$279,474	109.6%	\$369,100	32.1%	44.7%
Conferences & Training	\$48,000	\$27,040	56.3%	\$85,500	216.2%	78.1%
Utilities	\$8,500	\$3,112	36.6%	\$15,000	382.0%	76.5%
Supplies, Repairs & Maintenance	\$991,500	\$753,268	76.0%	\$887,500	17.8%	-10.5%
Total Expenditures	\$4,765,000	\$4,296,150	90.2%	\$5,307,760	23.5%	11.4%

- The Maintenance Department comprises the Maintenance, Instrumentation and Electrical, Information Technology, and Warehouse divisions and supports the activities necessary for the organization to function smoothly. It has a staff of 19 full-time employees.
- The FY25 budget is 11.4%, or \$0.5 million, higher than the FY24 budget and 23.5%, or \$1.0 million, higher than FY24 actuals. The year-over-year increase is primarily driven by adding incremental staff and associated benefit costs, consolidation of all IT Software budgets, increased facilities and electrical maintenance service contracts, increased investment in staff training, and consolidation of cell phone costs. These increases are partially offset by a smaller need for supplies, repairs, and maintenance expenses that support warehouse stock and solids handling.

Capital Improvement Plan (CIP) Expenditures

The tables below identify the projects and associated expenditures for the 5-year CIP within the Wastewater Capital Reserve Fund 02 and the Replacement, Rehabilitation, and Upgrade Fund 06. The projects include those identified in the 2022 Master Sewer Plan, the 2022 SCADA/IT Master Plan, and any other agency-identified projects, which have been prioritized at three levels. Priority 1 projects have already been approved by the Board and must be funded; Priority 2 projects still need to be approved by the Board, and funding will be identified when brought forward for approval; Priority 3 projects will be impacted by the current Alternative Nutrient Removal Study, are outside of the 5-year window and are the lowest level of funding priority. Each priority has a sub-priority to help staff implement project plans by the level of importance within each level.

Table 12: Wastewater Capital Reserve Fund 02 5-Year CIP

Priority Level	Project Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
1.1	Digestion Improvements Project	917,982	1,878,890	0	0	0	2,796,872
1.1	River Crossing, Gravity Main (MH 33 and MH 35)	236,492	0	0	0	0	236,492
1.1	Alternative Nutrient Removal Study	750,000	0	0	0	0	750,000
Total Priority 1		1,904,475	1,878,890	0	0	0	3,783,365
2.1	Improve Physical Security	50,000	0	170,650	0	0	220,650
2.1	River Crossing, Gravity Main (MH 65 and MH 66)	0	6,710	12,538	10,411	10,807	40,466
2.1	River Crossing, Gravity Main (MH 88 and MH 89)	0	22,368	41,792	34,704	36,023	134,886
2.1	Equipment/Vehicle Warehouse	0	0	2,488,896	0	0	2,488,896
2.3	TRI Renewal Program	0	0	0	118,210	122,702	240,913
2.3	Grit System Improvements	0	0	0	62,467	64,841	127,308
2.3	Solids Dewatering Improvements	0	0	0	14,749	15,310	30,059
2.3	Filtration Rehabilitation Project	0	0	0	35,572	36,923	72,495
2.3	AWT Improvements	0	0	0	48,296	50,132	98,428
Total Priority 2		50,000	29,078	2,713,876	324,410	336,737	3,454,101
3.2	Plant Wide Electrical Improvements (Phase 1)	41,245	42,812	0	0	0	84,056
3.2	Primary & Secondary Treatment Rehab Project	144,356	612,988	636,281	0	0	1,393,625
3.2	Primary and Secondary Treatment Repairs	0	0	7,253	30,800	31,971	70,025
3.2	Phosphorus Removal and Recarb Rehabilitation	0	0	50,631	214,999	223,169	488,799
3.2	WASSTRIP Implementation	0	0	0	951,949	988,123	1,940,073
3.2	BNR Structural Retrofit and Nitrified Effluent Recycle Project	0	0	0	277,150	287,682	564,831
3.2	Plant Wide Electrical Improvements (Phase 2)	0	0	0	135,056	140,188	275,245
3.2	Recarbonation Improvements	0	0	0	15,617	16,210	31,827
3.2	Disinfection Process Modernization	0	0	0	4,007,827	4,160,125	8,167,952
Total Priority 3		185,601	655,800	694,166	5,633,399	5,847,468	13,016,433
Total WWCR Capital Project Budget		2,140,075	2,563,768	3,408,042	5,957,809	6,184,205	20,253,899
Debt Payment on 2020 Wastewater Revenue Refunding Bond (73.2%)		2,397,000	2,597,000	2,811,000			7,805,000
Total WWCR Fund 02 Expenditures		4,537,075	5,160,768	6,219,042	5,957,809	6,184,205	28,058,899

Table 12A: Wastewater Capital Reserve Fund 02 Project Descriptions

Project Name	Project Detail
Digestion Improvements Project	New boilers, pumps, and other major mechanical equipment to support sludge digestion, heating, and gas handling systems.
River Crossing, Gravity Main (MH 33 and MH 35)	Rehabilitate existing gravity sewer main between TRI Manhole Nos. 33 and 35.
Alternative Nutrient Removal Study	Alternative Nutrient Removal Study
Improve Physical Security	Install employee ID card readers for secure access at WRP perimeters and critical building entrances.
River Crossing, Gravity Main (MH 65 and MH 66)	Rehabilitate existing gravity sewer main between TRI Manhole Nos. 65 and 66.
River Crossing, Gravity Main (MH 88 and MH 89)	Rehabilitate existing gravity sewer main between TRI Manhole Nos. 88 and 89.
Equipment/Vehicle Warehouse	Construction of a new warehouse for storage of Agency vehicles, heavy equipment, and miscellaneous equipment.
TRI Renewal Program	Address aging and deteriorating gravity sewer main through periodical R&R projects.
Grit System Improvements	Repair the structural concrete surface and recoat rake arms.
Solids Dewatering Improvements	Upgrade dewatering polymer feed system and rebuild centrifuge.
Filtration Rehabilitation Project	Recoat filtration tanks. Replace filter media.
AWT Improvements	Resurface floor and structural beams, replace metal roof and demolish abandoned equipment.
Plant Wide Electrical Improvements (Phase 1)	Replace and upgrade various electrical and instrumentation equipment throughout the plant on a phased schedule.
Primary & Secondary Treatment Rehab 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.
Primary and Secondary Treatment Repairs	Repair concrete masonry unit (CMU) walls and areas with water damage in concrete. Install gutters.
Phosphorus Removal and Recarb Rehabilitation	Replace flocculation basin and recarbonation basin gates and repair concrete in clarifiers/basins.
WASSTRIP Implementation	Address phosphorous production at treatment plant and find viable solution to process remaining phosphorous
BNR Structural Retrofit and Nitrified Effluent Recycle Project	Repair cracks in BNR structure, replace BNR beads, construct Nitrified Effluent Recycle pipeline, and new base flood elevation sump pump, and water cannons
Plant Wide Electrical Improvements (Phase 2)	Upgrade dewatering polymer feed system and rebuild centrifuge.
Recarbonation Improvements	Repair concrete in basin.
Disinfection Process Modernization	Construct new ultraviolet (UV) facility or other disinfection alternative for plant effluent disinfection.

Table 13: Replacement, Rehabilitation, and Upgrade Fund 06 5-Year CIP

Priority Level	Project Name	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	TOTAL
1.1	Digestion Improvements Project	6,731,870	13,778,526	0	0	0	20,510,396
1.1	River Crossing, Gravity Main (MH 33 and MH 35)	1,913,439	0	0	0	0	1,913,439
1.1	Upgrade Networks	127,000	445,000	0	0	0	572,000
1.1	Asphalt Sealing and Replacement Project	100,000	0	100,000	81,940	85,054	366,994
1.1	Front Entry Landscape Improvements	1,260,392	0	0	0	0	1,260,392
1.1	Fate and Transport Study	500,000	0	0	0	0	500,000
1.1	Lab Equipment Replacements	63,210	0	0	0	0	63,210
1.1	Translucent Panel Rehab and Repair	0	100,000	0	0	0	100,000
1.2	Lab Rehab/Relocation	200,000	2,000,000	0	0	0	2,200,000
Total Priority 1		10,895,911	16,323,526	100,000	81,940	85,054	27,486,430
2.1	Cake Discharger VFD Replacement	21,000	0	0	0	0	21,000
2.1	Replacement Valves for Chemical Sludge Pump Station	40,000	0	0	0	0	40,000
2.1	Thickening Centrifuge Rebuild	35,000	0	0	0	0	35,000
2.1	Fire System Modifications	60,000	0	0	0	0	60,000
2.1	Skid Steer Attachment Catch Broom	7,500	0	0	0	0	7,500
2.1	Dump Truck & Plow Replacement	120,000	0	0	0	0	120,000
2.1	Rosemount PITs (Seepex Pumps)	25,500	0	0	0	0	25,500
2.1	TWAS VFD Replacement	5,000	0	0	0	0	5,000
2.1	MCC 27 main switch gear replacement	75,000	250,000	0	0	0	325,000
2.1	Board Room AV Upgrades	50,000	0	0	0	0	50,000
2.1	Plant Coating Improvements	0	0	625,779	0	0	625,779
2.1	SCADA Repeater Replacement	0	80,000	0	0	0	80,000
2.1	Filter Press Feed Pump VFD Replacement	0	52,000	0	0	0	52,000
2.1	Replace WRP PLCs (13)	0	421,216	397,475	412,579	428,257	1,659,526
2.1	Replace RTUs (14)	0	162,446	168,619	175,026	181,677	687,768
2.1	Trailer Mounted Vacuum Excavator	0	150,000	0	0	0	150,000
2.2	BNR Blower Replacement	25,000	25,000	0	0	0	50,000
2.2	Plant Paving Repairs	20,000	0	0	0	0	20,000
2.2	Hach 4500 Analyzer Replacements	17,500	15,000	0	0	0	32,500
2.2	Light Vehicle Replacement	0	112,000	0	0	0	112,000
2.2	2-Water Valve Replacements	0	86,000	0	0	0	86,000
2.2	River Crossing, Gravity Main (MH 65 and MH 66)	0	49,209	91,942	76,349	79,250	296,750
2.2	River Crossing, Gravity Main (MH 88 and MH 89)	0	33,552	62,688	52,056	54,034	202,329
2.2	Replacement Chem Sludge Transfer Pump	0	20,000	0	0	0	20,000
2.2	New Storage containers	0	22,000	0	0	0	22,000
2.2	Light duty truck replacement	0	0	100,000	0	0	100,000
2.2	BNR Backwash Return #1 VFD Replacement	0	9,000	0	0	0	9,000
2.2	2-Water Pond Controls and Actuator	0	14,000	0	0	0	14,000
2.2	2-Water VFDs	0	60,000	0	0	0	60,000
2.3	Utility Cart Purchase	31,111	32,500	34,000	0	0	97,611
2.3	Primary Clarifier High Speed Gearbox Replacements	10,000	0	0	0	0	10,000
2.3	Replacement Centrifuge Feed Pumps and VFD	0	45,000	0	0	0	45,000
2.3	Utility Line Mag Meter	0	6,500	0	0	0	6,500
2.3	Building Roof Replacements	0	0	0	0	1,552,104	1,552,104
2.3	TRI Renewal Program	0	0	0	866,876	899,818	1,766,694
2.3	Grit System Improvements	0	0	100,000	458,093	475,500	1,033,593
2.3	71 Was Line Mag Meter	0	0	5,500	0	0	5,500
2.3	AWT Improvements	0	0	0	354,173	367,632	721,805
2.3	Filtration Rehabilitation Project	0	0	0	260,858	270,771	531,629
2.3	Solids Dewatering Improvements	0	0	0	108,161	112,271	220,432
2.3	Chemical Storage and Feed System Improvements	0	0	0	84,350	87,555	171,905
2.3	Building 9 High Discharge Pressure Panel	0	0	0	12,000	0	12,000
Total Priority 2		542,611	1,645,422	1,586,003	2,860,521	4,508,869	11,143,426
3.2	LEL Equipment Replacement	379,260	0	0	0	0	379,260
3.2	Plant Wide Electrical Improvements (Phase 1)	302,460	313,954	0	0	0	616,414
3.2	Odorous Air Biofilter Media Replacement	0	55,919	0	0	0	55,919
3.2	Primary and Secondary Treatment Repairs	0	0	53,191	225,869	234,452	513,513
3.2	Phosphorus Removal and Recarb Rehabilitation	0	0	371,296	1,576,657	1,636,570	3,584,523
3.2	Primary & Secondary Treatment Rehab Project	0	0	1,058,610	4,495,244	4,666,063	10,219,918
3.2	Plant Wide Electrical Improvements (Phase 2)	0	0	0	990,413	1,028,049	2,018,462
Total Priority 3		681,720	369,873	1,483,097	7,288,184	7,565,135	17,388,009
Total R R & U Fund Capital Project Budget		12,120,242	18,338,821	3,169,100	10,230,644	12,159,057	56,017,865
Debt Payment on 2020 Wastewater Revenue Refunding Bond (26.8%)		878,000	951,000	1,029,000			2,858,000
Total R R & U Fund 06 Expenditures		12,998,242	19,289,821	4,198,100	10,230,644	12,159,057	58,875,865

Table 13A: Replacement, Rehabilitation, and Upgrade Fund 06 Project Descriptions

Project Name	Project Detail
Digestion Improvements Project	New boilers, pumps, and other major mechanical equipment to support sludge digestion, heating, and gas handling systems.
River Crossing, Gravity Main (MH 33 and MH 35)	Rehabilitate existing gravity sewer main between TRI Manhole Nos. 33 and 35.
Upgrade Networks	Upgrade the WRP SCADA network, remote site radio network and non-managed switches to a self-healing dual-ring network.
Asphalt Sealing and Replacement Project	Seal and/or replace damaged asphalt. Cost is recurring for each phase.
Front Entry Landscape Improvements	Improvements to Administrative Building front entry landscape.
Fate and Transport Study	Study requested by LRWQCB.
Lab Equipment Replacements	Replacement of various aged laboratory equipment.
Translucent Panel Rehab and Repair	Refurbish existing Kalwall architectural panels.
Lab Rehab/Relocation	Laboratory Rehabilitation/Relocation.
Cake Discharger VFD Replacement	Cake Discharger VFD Replacement.
Replacement Valves for Chemical Sludge Pump Station	Replacement Valves for Chemical Sludge Pump Station.
Thickening Centrifuge Rebuild	Thickening Centrifuge Rebuild.
Fire System Modifications	Fire System Modifications.
Skid Steer Attachment Catch Broom	Skid Steer Attachment Catch Broom.
Dump Truck & Plow Replacement	Dump truck replacement with plow accessory.
Rosemount PITs (Seepex Pumps)	Rosemount PITs (Seepex Pumps), 9 of them.
TWAS VFD Replacement	TWAS VFD Replacement.
MCC 27 main switch gear replacement	MCC 27 main switch gear replacement.
Board Room AV Upgrades	Board Room AV Upgrades.
Plant Coating Improvements	Recoating of various equipment and facilities to improve longevity.
SCADA Repeater Replacement	SCADA Repeater Replacement.
Filter Press Feed Pump VFD Replacement	Replace filter press feed pump VFD.
Replace WRP PLCs (13)	Replace WRP's per IT SCADA Masterplan.
Replace RTUs (14)	Replace RTU's at TRI sites and disposal fields.
Trailer Mounted Vacuum Excavator	Trailer Mounted Vacuum Excavator.
BNR Blower Replacement	BNR Blower Replacement.
Plant Paving Repairs	Plant Paving Repairs.
Hach 4500 Analyzer Replacements	Hach 4500 Analyzer Replacements.
Light Vehicle Replacement	Light vehicle replacement.
2-Water Valve Replacements	Replace isolation valves on buried non-potable water mains.
River Crossing, Gravity Main (MH 65 and MH 66)	Rehabilitate existing gravity sewer main between TRI Manhole Nos. 65 and 66.
River Crossing, Gravity Main (MH 88 and MH 89)	Rehabilitate existing gravity sewer main between TRI Manhole Nos. 88 and 89.
Replacement Chem Sludge Transfer Pump	Replacement Chem Sludge Transfer Pump.
New Storage Containers	New Storage containers.
Light Duty Truck Replacement	Light duty truck replacement.
BNR Backwash Return #1 VFD Replacement	BNR Backwash Return #1 VFD Replacement.
2-Water Pond Controls and Actuator	2-Water Pond Controls and Actuator.
2-Water VFDs	2-Water VFDs.
Utility Cart Purchase	Purchase of additional maintenance utility carts.
Primary Clarifier High Speed Gearbox Replacements	Primary Clarifier high speed gearbox replacements.
Replacement Centrifuge Feed Pumps and VFD	Replacement Centrifuge Feed Pumps and VFD.
Utility Line Mag Meter	Utility Line Mag Meter.
Building Roof Replacements	Replace roof membrane/covering on plant buildings on a periodic basis.
TRI Renewal Program	TRI Renewal Program.
Grit System Improvements	Repair the structural concrete surface and recoat rake arms; flow improvements.
71 WAS Line Mag Meter	71 WAS Line Mag Meter.
AWT Improvements	Resurface floor and structural beams, replace metal roof and demolish abandoned equipment.
Filtration Rehabilitation Project	Recoat filtration tanks. Replace filter media.
Solids Dewatering Improvements	Upgrade dewatering polymer feed system and rebuild centrifuge.
Chemical Storage and Feed System Improvements	Removal and replacement of the sulfuric acid storage tank, removal of salt tanks, and replacement of various chemical feed pumps and control panels.
Building 9 High Discharge Pressure Panel	Building 9 High Discharge Pressure Panel.
LEL Equipment Replacement	Replace LEL equipment for Facilities 13 and 53.
Plant Wide Electrical Improvements (Phase 1)	Replace and upgrade various electrical and instrumentation equipment throughout the plant on a phased schedule.
Odorous Air Biofilter Media Replacement	Repair fans. Replace MCC-69 and biofilter media.
Primary & Secondary Treatment Rehab Project	Primary & Secondary Treatment Rehab Project.
Phosphorus Removal and Recarb Rehabilitation	Replace flocculation basin and recarbonation basin gates and repair concrete in clarifiers/basins.
Primary and Secondary Treatment Repairs	Repair concrete masonry unit (CMU) walls and areas with water damage in concrete. Install gutters.
Plant Wide Electrical Improvements (Phase 2)	Improvements to relocate mechanical and E&I maintenance shops.

Fund Summaries

The following tables provide a snapshot of fund revenues and expenditures. Operating income or loss is determined by calculating total fund revenues for the fiscal year minus all fund expenditures. It does not reflect fund balances, which are provided in Table 18. The Emergency and Contingency Reserve Fund 07 does not anticipate any expenditures and the fund balance is reflected in Table 18.

Table 14: General Fund 10 Summary

Description	FY24			FY25		
	Budget (\$)	Actuals (\$)	Variance from Budget (%)	Budget (\$)	Actuals (\$)	Variance from Budget (%)
Revenues						
Sewer Service Charges	\$17,026,000	\$16,804,902	98.7%	\$20,176,000	\$16,804,902	20.1%
Tax Revenue/Ad Valorem	\$5,078,000	\$5,033,120	99.1%	\$5,310,000	\$5,033,120	5.5%
Fund Interest - LAIF/Banks	\$254,000	\$841,099	331.1%	\$355,500	\$841,099	-57.7%
Other Revenue	\$73,000	\$22,873	31.3%	\$75,500	\$22,873	230.1%
Temporary Discharge Permits	\$25,000	\$15,263	61.1%	\$25,000	\$15,263	63.8%
Total Revenue	\$22,456,000	\$22,717,256	101.2%	\$25,942,000	\$22,717,256	14.2%
Expenditures						
Salaries & Wages	\$6,567,000	\$6,208,895	94.5%	\$6,814,800	\$6,208,895	9.8%
Employee Benefits	\$3,602,500	\$3,253,828	90.3%	\$3,960,500	\$3,253,828	21.7%
Director Fees	\$9,500	\$7,800	82.1%	\$8,000	\$7,800	2.6%
Vehicles - Maintenance	\$83,000	\$94,768	114.2%	\$65,800	\$94,768	-30.6%
CSRMA Insurance	\$415,000	\$468,903	113.0%	\$525,000	\$468,903	12.0%
Professional Memberships	\$53,500	\$46,008	86.0%	\$54,560	\$46,008	18.6%
Agency Permits & Licenses	\$225,000	\$214,313	95.3%	\$235,000	\$214,313	9.7%
Office Expenses	\$336,500	\$264,685	78.7%	\$355,500	\$264,685	34.3%
Contractual Services	\$2,740,500	\$2,356,844	86.0%	\$2,816,100	\$2,356,844	19.5%
Professional Services	\$689,000	\$676,220	98.1%	\$685,700	\$676,220	1.4%
Conferences & Training	\$214,000	\$88,239	41.2%	\$287,000	\$88,239	225.3%
Utilities	\$1,413,000	\$1,327,084	93.9%	\$1,486,950	\$1,327,084	12.0%
Supplies, Repairs & Maintenance	\$1,234,500	\$954,001	77.3%	\$1,183,200	\$954,001	24.0%
Total Expenditures	\$17,583,000	\$15,961,588	90.8%	\$18,478,110	\$15,961,588	15.8%
CalPERS Unfunded Accrued Liability	\$1,144,000	\$1,106,589	96.7%	\$1,403,340	\$1,106,589	26.8%
Total Expenditures with UAL	\$18,727,000	\$17,068,177	91.1%	\$19,881,450	\$17,068,177	16.5%
Operating Income (Loss)	\$3,729,000	\$5,649,079		\$6,060,550		

Table 15: Wastewater Capital Reserve Fund 02 Summary

Description	FY24			FY25		
	Budget (\$)	Actuals (\$)	Variance from Budget (%)	Budget (\$)	Actuals (%)	Variance from Budget (%)
Revenues						
Sewer Connection Fees	\$1,071,000	\$1,123,584	104.9%	\$1,900,000	69.1%	77.4%
Fund Interest - LAIF/Banks	\$440,000	\$959,480	218.1%	\$700,000	-27.0%	59.1%
Total Revenue	\$1,511,000	\$2,083,063	137.9%	\$2,600,000	24.8%	72.1%
Expenditures						
Priority 1				\$1,905,000		
Priority 2				\$50,000		
Priority 3				\$186,000		
Total Capital Project Spending	\$1,092,500	\$1,092,906	100.0%	\$2,141,000	95.9%	96.0%
Debt Payment on 2020 Wastewater Revenue Refunding Bond (73.2%)	\$2,206,000	\$2,267,925	102.8%	\$2,397,000	5.7%	8.7%
Total Expenditures	\$3,298,500	\$3,360,832	101.9%	\$4,538,000	35.0%	96.0%
Operating Income (Loss)						
	(\$1,787,500)	(\$1,277,768)		(\$1,938,000)		

Table 16: Replacement, Rehabilitation, and Upgrade Fund 06 Summary

Description	FY24			FY25		
	Budget (\$)	Actuals (\$)	Variance from Budget (%)	Budget (\$)	Actuals (%)	Variance from Budget (%)
Revenues						
Fund Interest - LAIF/Banks	\$100,000	\$99,915	99.9%	\$200,000	100.2%	100.0%
Total Revenue	\$100,000	\$99,915	99.9%	\$200,000	100.2%	100.0%
Expenditures						
Priority 1				\$10,896,000		
Priority 2				\$543,000		
Priority 3				\$682,000		
Total Capital Project Spending	\$6,559,000	\$1,935,948	102.8%	\$12,121,000	526.1%	76.4%
Debt Payment on 2020 Wastewater Revenue Refunding Bond (26.8%)	\$808,000	\$830,333	102.8%	\$878,000		
Total Expenditures	\$7,367,000	\$2,766,281	37.5%	\$12,999,000	369.9%	76.4%
Operating Income (Loss)						
	(\$7,267,000)	(\$2,666,366)		(\$12,799,000)		

Unfunded Accrued Liability

The Agency participates in the California Public Employees' Retirement System (CalPERS), including a plan for Classic and Public Employees' Pension Reform Act (PEPRA) employees. Based on the most recent annual valuation reports prepared by CalPERS, the estimated Unfunded Accrued Liability (UAL) as of June 30, 2022, is approximately \$16.9 million. This figure considers gains/losses and the impact of assumptions/method changes since the last valuation.

The Agency is required to make an annual payment to the UAL for FY25 of \$1.4 million. There is no recommendation to provide an additional discretionary payment directly to CalPERS this fiscal year, as the Agency has done in prior years. There are 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 or refinancing the UAL through the issuance of bonds and receiving a low interest rate loan to pay off the UAL. The Agency will continue investigating methods to reduce the UAL.

Table 17 below identifies the total 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 (\$)
2025	1,403,340
2026	1,528,000
2027	1,649,000
2028	1,744,000
2029	1,977,000

Reserve Fund Balances

Table 18 below outlines the beginning fund balances for FY25 and projected ending balances as of June 30, 2025. It considers cash balances as of June 30, 2024, target balance transfers, budgeted revenues, and expenditures, including the UAL payment from Fund 10 and debt service payments from Fund 02 and Fund 06. The total cash balance as of June 30, 2024, is \$40.8 million, and the projected cash balance as of June 30, 2025, is \$32.2 million.

Table 18: Reserve Fund Balances

Description	General Fund 10	Wastewater Capital Reserve Fund 02	Replacement, Rehabilitation and Upgrade Fund 06	Emergency and Contingency Reserve Fund 07	Total
Fund Balances as of June 30, 2024	\$18,335,169	\$17,366,301	\$876,145	\$4,239,676	\$40,817,291
FY25 Target Balance*	\$12,490,206	\$9,752,000	\$12,998,242	\$4,000,000	\$39,240,448
Target Balance Over/(Under)	\$5,844,963	\$7,614,301	(\$12,122,097)	\$239,676	\$1,576,843
Transfers between funds - Quarter 1	(\$5,844,963)		\$6,084,639	(\$239,676)	
FY25 Adjusted Beginning Fund Balance - Q1 (6/30 balance + or - transfers between funds)	\$12,490,206	\$17,366,301	\$6,960,784	\$4,000,000	\$40,817,291
FY25 Budgeted Revenues	\$25,942,000	\$2,600,000	\$200,000	\$80,000	\$28,822,000
FY25 Budgeted Expenditures	\$18,478,110	\$4,538,000	\$12,998,242		\$36,014,352
FY25 CalPERS Required UAL	\$1,403,340				\$1,403,340
FY25 Projected Ending Fund Balance	\$18,550,756	\$15,428,301	(\$5,837,458)	\$4,080,000	\$32,221,599
Transfers between funds Mid-Year	(\$5,837,458)		\$5,837,458		
FY25 Projected Adjusted Ending Fund Balance	\$12,713,298	\$15,428,301	\$0	\$4,080,000	\$32,221,599

*FY25 Target Balance for Fund 06 per Fund Policy is \$27.9 million (50% of 5-Year CIP); for FY25 Board approved funding FY25 Budget Amount while Fund Policy is under review and future funding plan is established.

- The FY25 Fund 10 target balance of 60% of budgeted operating expenses plus the UAL contribution is \$12.5 million, leaving \$5.8 million to transfer to Fund 06 to support capital projects. Additionally, Fund 07 has \$0.2 million over the target balance of \$4.0 million, providing additional funds for transfer into Fund 06.
- For FY25, the Board approved an approach to fund current-year expenditures for Fund 06, which is different from what the existing Reserve Fund Policy suggests. The Policy recommends setting aside 50% of capital spending of the projected 5-Year CIP (current, plus four). During FY25, a review of the Policy, as well as reprioritization of projects, will occur to help better define what the Fund 06 target balance should be. Alternate funding sources, such as grant funding and debt issuance, are also being researched to support continued commitment to infrastructure.

General Fund Expenditures by Category and Department

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		
3850	FILTRATION-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3860	FILTRATION-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3870	FILTRATION-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3880	FILTRATION-MECHANICAL	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000
3899	FILTRATION-MISCELLANEOUS	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000
3900	ION EXCHANGE-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3910	ION EXCHANGE-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3920	ION EXCHANGE-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3930	ION EXCHANGE-MECHANICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3949	ION EXCHANGE-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3950	AMMONIA REMOVAL AND RECOVERY-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3960	AMMONIA REMOVAL AND RECOVERY-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3970	AMMONIA REMOVAL AND RECOVERY-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3980	AMMONIA REMOVAL AND RECOVERY-MECHANICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
3999	AMMONIA REMOVAL AND RECOVERY-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4000	AMMONIA STRIPPING AND ABSORBING-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4010	AMMONIA STRIPPING AND ABSORBING-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4020	AMMONIA STRIPPING AND ABSORBING-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4030	AMMONIA STRIPPING AND ABSORBING-MECHANICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4049	AMMONIA STRIPPING AND ABSORBING-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4050	DEWATERING AMMONIA STRIPPING -STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4060	DEWATERING AMMONIA STRIPPING -ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4070	DEWATERING AMMONIA STRIPPING -INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4080	DEWATERING AMMONIA STRIPPING -MECHANICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4099	DEWATERING AMMONIA STRIPPING -MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4100	DIGESTION-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4110	DIGESTION-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4120	DIGESTION-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4130	DIGESTION-MECHANICAL	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	25,000
4149	DIGESTION-MISCELLANEOUS	0.00	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500
4150	SOLIDS HANDLING-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4160	SOLIDS HANDLING-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4170	SOLIDS HANDLING-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4180	SOLIDS HANDLING-MECHANICAL	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	5,000
4199	SOLIDS HANDLING-MISCELLANEOUS	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500
4200	LIME SYSTEM-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4210	LIME SYSTEM-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4220	LIME SYSTEM-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4230	LIME SYSTEM-MECHANICAL	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000
4249	LIME SYSTEM-MISCELLANEOUS	0.00	0.00	0.00	500	0.00	0.00	0.00	0.00	0.00	0.00	500
4250	THICKENING CENTRIFUGES-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4260	THICKENING CENTRIFUGES-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000
4270	THICKENING CENTRIFUGES-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4280	THICKENING CENTRIFUGES-MECHANICAL	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000
4299	THICKENING CENTRIFUGES-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4300	DEWATERING-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4310	DEWATERING-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4320	DEWATERING-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4330	DEWATERING-MECHANICAL	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	5,000
4349	DEWATERING-MISCELLANEOUS	0.00	0.00	0.00	500	0.00	0.00	0.00	0.00	0.00	0.00	500
4350	ODOROUS AIR-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4360	ODOROUS AIR-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000
4370	ODOROUS AIR-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4380	ODOROUS AIR-MECHANICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4399	ODOROUS AIR-MISCELLANEOUS	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000
4400	EMERGENCY POWER-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4410	EMERGENCY POWER-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4420	EMERGENCY POWER-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4430	EMERGENCY POWER-MECHANICAL	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	5,000
4449	EMERGENCY POWER-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4450	PLANT AIR-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4460	PLANT AIR-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4470	PLANT AIR-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4480	PLANT AIR-MECHANICAL	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	5,000
4499	PLANT AIR-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4500	NON-POTABLE WATER (#2)-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4510	NON-POTABLE WATER (#2)-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4520	NON-POTABLE WATER (#2)-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
4530	NON-POTABLE WATER (#2)-MECHANICAL	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000

General Fund Expenditures by Category and Department

GL #	General Ledger Account Description	Department									Expenditure Total
		10-01 Admin	10-02 Eng	10-03 Safety	10-04 Ops	10-05 Lab	10-06 Maint	10-07 E&I	10-08 IT	10-11 Whs	
5460	TOC-SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
5470	TOC-CHEMICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
5499	TOC-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
5500	ANIONS-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
5510	ANIONS-SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
5520	ANIONS-CHEMICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
5549	ANIONS-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
5550	DI SYSTEM-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
5560	DI SYSTEM-SUPPLIES	0.00	0.00	0.00	0.00	4,500.00	0.00	0.00	0.00	0.00	4,500
5599	DI SYSTEM-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
5600	DRINKING WATER TESTING-SUPPLIES	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00	4,000
5610	PT STUDY (PROFICIENCY TESTING)	0.00	0.00	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00	3,500
5650	FIELD SAMPLING-EQUIPMENT	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	3,000
5800	PPE	0.00	0.00	47,500.00	0.00	3,000.00	0.00	0.00	0.00	0.00	50,500
5810	CONSUMABLE SUPPLIES	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000
5820	NON-CONSUMABLE EQUIPMENT	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000
7005	TRI-MANHOLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
7010	TRI-STRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
7020	TRI-ELECTRICAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
7030	TRI-INSTRUMENTATION	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000
7040	TRI-MECHANICAL	0.00	0.00	0.00	0.00	0.00	110,000.00	0.00	0.00	0.00	110,000
7049	TRI-MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
7050	BLDG 27 - POWER DISTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
7051	WAREHOUSE SUPPLIES - MISC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,000.00	9,000
8000	WAREHOUSE STOCK	0.00	500	1,000.00	500	500	310,500.00	108,000.00	0.00	0.00	421,000
TOTAL FY25 GENERAL FUND BUDGET		5,035,990.00	1,380,500.00	360,000.00	6,922,200.00	875,000.00	3,081,500.00	958,400.00	1,119,800.00	148,060.00	19,881,450