



Tahoe-Truckee Sanitation Agency

Annual Budget

Fiscal Year 2026

Adopted: June 18, 2025

**Tahoe-Truckee Sanitation Agency  
Annual Budget  
Fiscal Year 2026**

**Board of Directors**

Scott Wilson, President  
Albert Clement, Vice-President  
Dale Cox, Director  
Dan Wilkins, Director  
Catherine Hansford, Director

**Agency Budget Team**

Jason Hays, General Manager  
Michelle Mackey, Accounting Supervisor  
Michael Peak, Operations Department Manager  
Paul Shouse, Maintenance Department Manager  
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Kristin Davis, Lab Director  
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Brandon Diamond, Operations Supervisor  
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# TAHOE-TRUCKEE SANITATION AGENCY

## MEMORANDUM

**Date:** August 20, 2025  
**To:** Board of Directors  
**From:** Jason Hays, General Manager  
**Subject:** **FISCAL YEAR 2026 ANNUAL BUDGET**

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The Fiscal Year 2026 (FY26) budget represents a major milestone for the Agency as we begin implementation of the most significant capital investment in our history. This multi-year infrastructure project will support long-term regulatory compliance, modernize critical systems, and ensure the continued reliability and efficiency of our operations.

The Board's adoption of the Sewer Rate Study in 2023 and the Sewer Connection Charge Study in 2024 provided the financial foundation for this effort. These revenue measures, alongside strategic use of reserves and a phased approach to capital investment, ensure that we can move forward responsibly while maintaining fiscal discipline across all operations.

This capital program aligns with the Agency's Mission, Vision, and Guiding Principles developed through staff-led strategic planning efforts in FY24. As we move into FY26, the strategic plan will shift toward defining where the Agency's leadership team intends to be in the next five years. With the transition of the General Manager role finalized in early FY26, this is a timely opportunity to align organizational priorities, guide leadership development, and support continuity during a period of major investment and operational focus.

The FY26 budget maintains a conservative approach to financial management while allowing for targeted reinvestment into infrastructure, planning, and operational resilience. Priority 1 projects continue to be fully funded, and work will proceed on the Nutrient Removal Improvements Project that was identified with the Alternative Nutrient Study in FY25. Findings from that study will inform future capital project scopes and timelines and may impact the sequencing of other Master Plan projects.

As in prior years, transparency, accountability, and collaboration remain central to the Agency's approach. Staff will continue to bring forward project updates, study findings, and financial performance reports to the Board throughout the fiscal year.

This annual budget is prepared to project revenues and expenditures anticipated for the Agency's daily operations from July 1, 2025, through June 30, 2026, and to plan for capital improvements over the next five years. The FY26 budget balances planned expenditures against anticipated revenues with the assumed use of cash reserves and/or debt financing. 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.

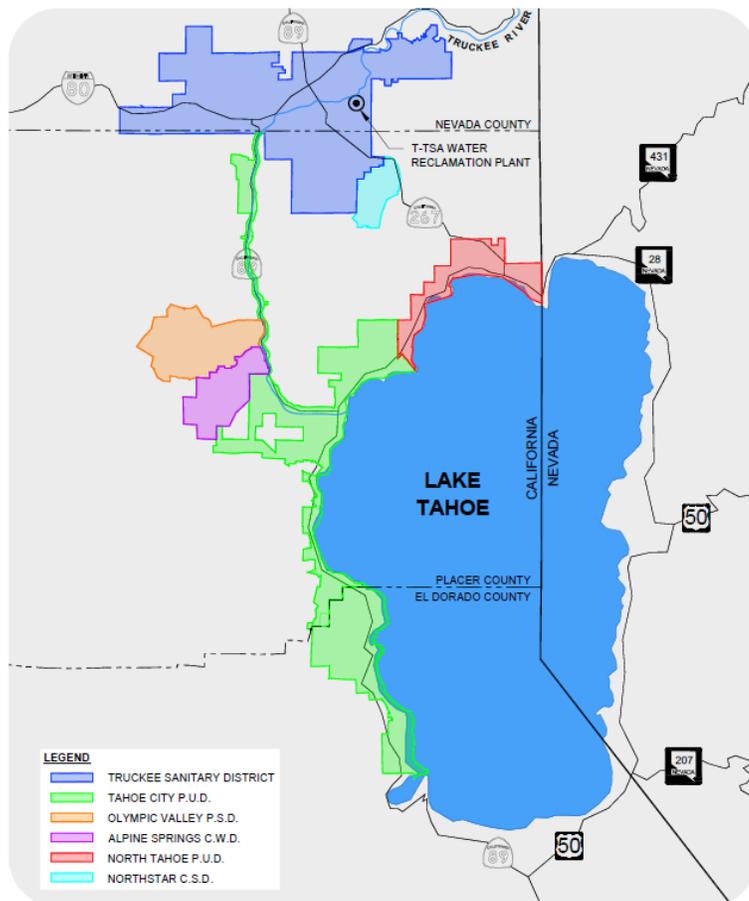
## Executive Summary

	FY25 Budget	FY25 Actual	Variance From Budget	FY26 Budget	Variance From FY25 Actuals	Variance From FY25 Budget
<b>AII REVENUES</b>						
General Fund 10	\$ 25,942,000	\$ 26,579,420	102.46%	\$ 28,600,500	7.60%	10.25%
Wastewater Capital Reserve Fund 02	\$ 2,600,000	\$ 2,730,998	105.04%	\$ 2,654,150	-2.81%	2.08%
Replacement, Rehabilitation, and Upgrade Fund 06	\$ 200,000	\$ 187,693	93.85%	\$ 250,000	33.20%	25.00%
Emergency and Contingency Fund 07	\$ 70,000	\$ 135,623	193.75%	\$ 100,000	-26.27%	42.86%
	\$ 28,812,000	\$ 29,633,733	102.85%	\$ 31,604,650	6.65%	9.69%
		<i>Cash Reserve Use/Debt</i>		\$ 8,288,789		
		<i>Total Revenues</i>		\$ 39,893,439		
<b>AII EXPENSES</b>						
General Fund 10 with UAL	\$ 19,881,450	\$ 18,274,846	91.92%	\$ 22,220,524	21.59%	11.77%
Wastewater Capital Reserve Fund 02*	\$ 4,538,000	\$ 3,756,785	82.79%	\$ 3,977,013	5.86%	-12.36%
Replacement, Rehabilitation, and Upgrade Fund 06*	\$ 12,999,000	\$ 1,976,885	15.21%	\$ 13,695,902	592.80%	5.36%
	\$ 37,418,450	\$ 24,008,516	64.16%	\$ 39,893,439	66.16%	6.61%
<i>*Includes Debt Payment</i>						

# 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

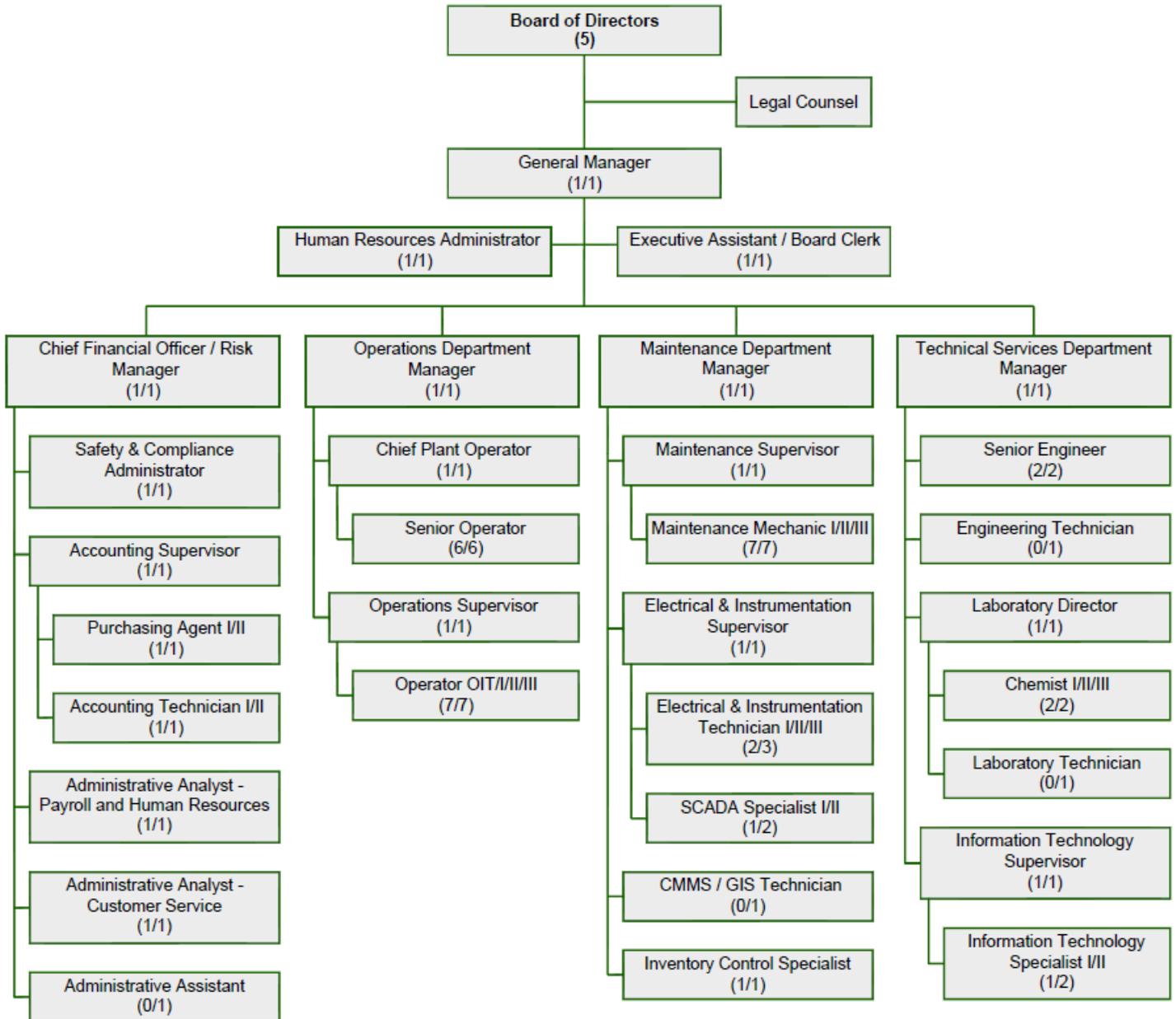
We empower our employees, fostering job growth and satisfaction.

### 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 2026 (FY26) Budget

## Fund Revenues

Table 1: Agency Total Fund Revenues

Description	FY25 Budget	FY25 Actual	Variance From Budget	FY26 Budget	Variance From FY25 Actuals	Variance From FY25 Budget
<b>Service &amp; Connection Charge Revenue</b>						
General Fund (10)	\$25,942,000	\$26,579,420	102.46%	\$28,600,500	7.60%	10.25%
Wastewater Capital Reserve Fund (02)	\$ 2,600,000	\$ 2,730,998	105.04%	\$ 2,654,150	-2.81%	2.08%
<i>sub-totals</i>	\$28,542,000	\$29,310,418	102.69%	\$31,254,650	6.63%	9.50%
<b>Fund Interest</b>						
Replacement, Rehabilitation and Upgrade Fund (06)	\$ 200,000	\$ 187,693	93.85%	\$ 250,000	33.20%	25.00%
Emergency and Contingency Reserve Fund (07)	\$ 70,000	\$ 135,623	193.75%	\$ 100,000	-26.27%	42.86%
<i>sub-totals</i>	\$ 270,000	\$ 323,315	119.75%	\$ 350,000	8.25%	29.63%
<b>Total Revenue</b>	<b>\$28,812,000</b>	<b>\$29,633,733</b>	<b>102.85%</b>	<b>\$31,604,650</b>	<b>6.65%</b>	<b>9.69%</b>

- The FY26 revenue budget is 9.7%, or \$2.7 million, higher than the FY25 budget and 6.7%, or \$1.9 million, higher than FY25 actuals. This is due to increased Sewer Service and Connection Charges, and an increased expectation of fund interest based on higher balances and the current investment strategy.

Table 2: General Fund 10 Revenues

Description	FY25 Budget	FY25 Actual	Variance From Budget	FY26 Budget	Variance From FY25 Actuals	Variance From FY25 Budget
Sewer Service Charges	\$20,176,000	\$20,165,994	99.95%	\$22,900,000	13.56%	13.50%
Tax Revenue/Ad Valorem	\$ 5,310,000	\$ 5,450,902	102.65%	\$ 5,100,000	-6.44%	-3.95%
Fund Interest	\$ 355,500	\$ 749,579	210.85%	\$ 500,000	-33.30%	40.65%
Other Revenue	\$ 75,500	\$ 196,363	260.08%	\$ 75,500	-61.55%	0.00%
Temporary Discharge Permits	\$ 25,000	\$ 16,582	66.33%	\$ 25,000	50.77%	0.00%
<b>Total Revenue</b>	<b>\$25,942,000</b>	<b>\$26,579,420</b>	<b>102.46%</b>	<b>\$28,600,500</b>	<b>7.60%</b>	<b>10.25%</b>

- The FY26 General Fund (Fund 10) revenues are 10.3%, or \$2.7 million, higher than the FY25 budget, and 7.6% or \$2.0 million, higher than FY25 actuals.
- The FY26 budget assumes a 13.6% increase in Sewer Service Charges, consistent with the current approved Proposition 218 notice (year 3 of 5), and a higher expectation of fund interest.

Table 3: Wastewater Capital Reserve Fund 02 Revenues

Description	FY25		Variance	FY26		Variance	Variance
	Budget	Actual	From Budget	Budget	Actuals	From FY25	From FY25
Sewer Connection Charge	\$ 1,900,000	\$1,866,775	98.25%	\$1,954,150		4.68%	2.85%
Fund Interest	\$ 700,000	\$ 864,223	123.46%	\$ 700,000		-19.00%	0.00%
<b>Total Revenue</b>	<b>\$ 2,600,000</b>	<b>\$2,730,998</b>	<b>105.04%</b>	<b>\$2,654,150</b>		<b>-2.81%</b>	<b>2.08%</b>

- The FY26 Wastewater Capital Reserve Fund (WWCR Fund 02) revenue budget is 4.7%, or \$0.1 million, higher than the FY25 budget and 2.8%, or \$0.1 million, lower than the FY25 actuals.
- For FY26, a 4.7%, or \$0.05 million, increase is anticipated. This projection is based on two primary factors: a 0.5% growth in new connections, representing roughly 211 Equivalent Dwelling Units (EDUs), and a 5.7% increase in Connection Charges effective January 1, 2025. The rate adjustment aligns with the Board’s approval in June 2024 and includes an annual inflator based on the ENR-CCI index, applied each January.

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

Description	FY25		Variance	FY26		Variance	Variance
	Budget	Actual	From Budget	Budget	Actuals	From FY25	From FY25
Fund Interest	\$200,000	\$187,693	93.85%	\$250,000		33.20%	25.00%
<b>Total Revenue</b>	<b>\$200,000</b>	<b>\$187,693</b>	<b>93.85%</b>	<b>\$250,000</b>		<b>33.20%</b>	<b>25.00%</b>

- The FY26 Replacement, Rehabilitation, and Upgrade Fund (RR&U Fund 06) revenue budget is approximately 25.0%, or \$0.05 million, higher than the FY25 budget, and 33.2%, or \$0.06 million, higher than FY25 actuals.
- The FY26 fund interest increase is due to higher expected earnings from current investment strategies and a larger assumed fund balance.

Table 5: Emergency and Contingency Reserve Fund 07 Revenue

Description	FY25		Variance	FY26		Variance	Variance
	Budget	Actual	From Budget	Budget	Actuals	From FY25	From FY25
Fund Interest	\$70,000	\$ 135,623	193.75%	\$100,000		-26.27%	42.86%
<b>Total Revenue</b>	<b>\$70,000</b>	<b>\$ 135,623</b>	<b>193.75%</b>	<b>\$100,000</b>		<b>-26.27%</b>	<b>42.86%</b>

- The FY26 Emergency and Contingency Reserve Fund revenue budget is 42.9%, or \$0.03 million higher, than the FY25 budget and 26.3%, or \$0.04 million, lower than the FY25 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	FY25			FY26		
	Budget	Actual	Variance From Budget	Budget	Variance From FY25 Actuals	Variance From FY25 Budget
Salaries & Wages	\$ 6,814,800	\$ 6,348,387	93.16%	\$ 8,379,705	32.00%	22.96%
Employee Benefits	\$ 3,100,500	\$ 2,941,151	94.86%	\$ 3,140,807	6.79%	1.30%
<i>Retiree Medical Expense</i>	\$ 860,000	\$ 914,304	106.31%	\$ 1,045,000	14.29%	21.51%
Director Fees	\$ 8,000	\$ 12,200	152.50%	\$ 10,000	-18.03%	25.00%
Vehicles - Maintenance	\$ 65,800	\$ 70,320	106.87%	\$ 75,000	6.65%	13.98%
CSRMA Insurance	\$ 525,000	\$ 615,670	117.27%	\$ 670,000	8.82%	27.62%
Professional Memberships	\$ 54,560	\$ 48,048	88.06%	\$ 59,560	23.96%	9.16%
Agency Permits & Licenses	\$ 235,000	\$ 239,789	102.04%	\$ 257,000	7.18%	9.36%
Office Expenses	\$ 355,500	\$ 293,587	82.58%	\$ 479,800	63.43%	34.96%
Contractual Services	\$ 2,816,100	\$ 2,420,843	85.96%	\$ 3,009,488	24.32%	6.87%
Professional Services	\$ 685,700	\$ 672,423	98.06%	\$ 465,500	-30.77%	-32.11%
Conferences & Training	\$ 287,000	\$ 142,467	49.64%	\$ 222,500	56.18%	-22.47%
Utilities	\$ 1,486,950	\$ 1,443,969	97.11%	\$ 1,606,450	11.25%	8.04%
Supplies, Repairs & Maintenance	\$ 1,183,200	\$ 758,031	64.07%	\$ 1,147,200	51.34%	-3.04%
<b>Total Expenditures</b>	\$ 18,478,110	\$ 16,921,190	91.57%	\$20,568,010	21.55%	11.31%
CalPERS Unfunded Accrued Liability	\$ 1,403,340	\$ 1,357,930	96.76%	\$ 1,652,514	21.69%	17.76%
<b>Total Expenditures with UAL</b>	\$ 19,881,450	\$ 18,279,120	91.94%	\$22,220,524	21.56%	11.77%

- The FY26 General Fund 10 budget is 11.8%, or \$2.3 million, higher than the FY25 budget and 21.6%, or \$3.9 million higher than the FY25 actuals. FY25 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; reduced office expenditures, lower conference expense, and fewer unplanned failures that were budgeted for in the Supplies, Repairs, and Maintenance category. 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 FY26 budget includes a 3.1% cost-of-living adjustment (COLA), effective July 2025, and funds the first year of the Board-Approved Class & Compensation Study.
- Employee Benefits include expenditures associated with health insurance for Board members and current employees; pension contributions, dental insurance, vision expense reimbursement,

life insurance, workers' compensation (provided through CSRMA), Health Reimbursement Account contributions, Medicare Tax, and State Disability Insurance. The FY26 budget assumes a 15% increase in current employee health insurance for the second half of the fiscal year.

- Retiree Medical Expenses are identified as their own category for FY26. The budget is allocated here to pay for retiree medical premiums directly. Pre-funding for this benefit is through the California Employers' Retirement Benefit Trust (CERBT), which has a balance of \$15.7 million as of June 30, 2025.
- Director Fees include the cost of Directors' attendance at meetings. The FY26 budget has been increased to reflect current spending trends and meeting frequency.
- Vehicle Maintenance supports activities related to on-road vehicles, carts, and equipment such as generators, forklifts, and loaders. The FY26 budget is based on a three-year average trend and the purchase of a ride-on mower to replace existing equipment.
- California Sanitation Risk Management Authority (CSRMA) Insurance provides General, Auto, Errors and Omissions, Employment Practices, and Excess Liability coverages. Based on current market conditions and CSRMA loss experience, an increase of almost 28% is assumed for FY26.
- 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.
- Agency Permits and Licenses support expenditures for the Environmental Laboratory Accreditation Program (ELAP) permit and assessment; and general operating, discharge, and environmental permits. The FY26 budget was increased to support an assumed 10% increase in operating, discharge, and environmental permits.
- Office Expenses include bank fees, advertising, subscriptions, staff appreciation, furniture, software, and hardware. The FY26 budget also allocates funds for new software services such as CivicPlus and cubicle installations to support the updated organizational structure.
- 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 FY26 budget supports a 30% increase in hauling costs, funds for customer outreach, increased county service fees, and Digital Scanning efforts. Treatment Chemicals remain consistent with FY25 levels.

- 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 decrease is mainly due to reduced need for Financial Consultant services following the hiring of a CFO/Risk Manager, lower anticipated Engineering Services, and a lower legal budget to align with current expense trends.
- Conference and Training expenditures support the investment in staff attendance at industry and job-specific events. The FY26 budget 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, Lucity, and Caselle, among others.
- Utilities include expenditures related to electricity, water, natural gas, heating fuel, diesel, and landline and cell phones. The FY26 budget assumes a 10.0% inflationary increase in electricity and heating fuel/diesel, offset by a slight decrease based on actual usage of heating fuel/diesel.
- 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 FY26 aligns with less need from all 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

Description	FY25	FY25	Variance	% of	FY26	Variance	Variance	% of
	Budget	Actual	From Budget	Total Budget	Budget	From FY25 Actuals	From FY25 Budget	Total Budget
Administrative	\$ 3,864,650	\$ 3,773,841	97.7%	<b>19.4%</b>	\$ 4,215,917	11.7%	9.1%	<b>19.0%</b>
Operations	\$ 6,605,200	\$ 6,326,523	95.8%	<b>33.2%</b>	\$ 7,234,458	14.4%	9.5%	<b>32.6%</b>
Technical Services	\$ 3,244,300	\$ 2,528,296	77.9%	<b>16.3%</b>	\$ 3,629,616	43.6%	11.9%	<b>16.3%</b>
Maintenance	\$ 3,903,960	\$ 3,378,225	86.5%	<b>19.6%</b>	\$ 4,443,018	31.5%	13.8%	<b>20.0%</b>
Retiree Medical Expense	\$ 860,000	\$ 914,304	106.3%	<b>4.3%</b>	\$ 1,045,000	14.3%	21.5%	<b>4.7%</b>
CalPERS Unfunded Accrued Liability	\$ 1,403,340	\$ 1,357,930	96.8%	<b>7.1%</b>	\$ 1,652,514	21.7%	17.8%	<b>7.4%</b>
<b>Total Expenditures</b>	<b>\$19,881,450</b>	<b>\$18,279,120</b>	<b>91.9%</b>	<b>100.0%</b>	<b>\$22,220,524</b>	<b>21.6%</b>	<b>11.8%</b>	<b>100.0%</b>

Table 7 above reflects the total budget for General Fund 10 by department. Each department's percentage of the total budget is relatively consistent with the prior year. 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	FY25	FY25	Variance	FY26	Variance	Variance
	Budget	Actual	From Budget	Budget	From FY25 Actuals	From FY25 Budget
Salaries & Wages	\$1,450,000	\$1,311,757	90.47%	\$ 1,757,757	34.00%	21.22%
Employee Benefits	\$ 660,000	\$ 594,242	90.04%	\$ 662,910	11.56%	0.44%
<i>Retiree Medical Expense</i>	\$ 128,000	\$ 132,597	103.59%	\$ 1,045,000	688.10%	716.41%
Director Fees	\$ 8,000	\$ 12,200	152.50%	\$ 10,000	-18.03%	25.00%
CSRMA Insurance	\$ 525,000	\$ 615,670	117.27%	\$ 670,000	8.82%	27.62%
Professional Memberships	\$ 36,500	\$ 35,767	97.99%	\$ 43,500	21.62%	19.18%
Office Expenses	\$ 92,500	\$ 74,517	80.56%	\$ 82,000	10.04%	-11.35%
Contractual Services	\$ 233,500	\$ 263,378	112.80%	\$ 253,500	-3.75%	8.57%
Professional Services	\$ 502,700	\$ 632,255	125.77%	\$ 415,500	-34.28%	-17.35%
Conferences & Training	\$ 162,500	\$ 66,056	40.65%	\$ 116,000	75.61%	-28.62%
Utilities	\$ 120,450	\$ 128,316	106.53%	\$ 132,250	3.07%	9.80%
Supplies, Repairs & Maintenance	\$ 73,500	\$ 39,684	53.99%	\$ 72,500	82.69%	-1.36%
<b>Total Expenditures</b>	<b>\$3,992,650</b>	<b>\$3,906,438</b>	<b>97.84%</b>	<b>\$ 5,260,917</b>	<b>34.67%</b>	<b>31.77%</b>

- The Administrative Department includes General Management, Human Resources, Safety, and Finance & Administration. It is responsible for overseeing the Agency’s financial operations and managing organizational risk. The FY26 budget supports 11 full-time positions, including an Administrative Assistant role that was shown on the Organizational Chart but previously left out of the budget. The budget also covers expenses for the five-member Board of Directors.
- The FY26 budget is 32%, or \$1.3 million, higher than FY25 and 35%, or \$1.4 million higher, due primarily to the consolidation of the Retiree Medical Expense from all departments to Administration.

Table 9: General Fund 10 Expenditures: Operations Department

Description	FY25	FY25	Variance	FY26	Variance	Variance
	Budget	Actual	From Budget	Budget	From FY25 Actuals	From FY25 Budget
Salaries & Wages	\$1,977,000	\$2,012,982	101.82%	\$2,396,506	19.05%	21.22%
Employee Benefits	\$ 948,000	\$ 953,390	100.57%	\$ 966,664	1.39%	1.97%
<i>Retiree Medical Expense</i>	\$ 317,000	\$ 325,214	102.59%			
Professional Memberships	\$ 6,500	\$ 2,967	45.64%	\$ 5,000	68.54%	-23.08%
Agency Permits & Licenses	\$ 220,000	\$ 220,651	100.30%	\$ 242,000	9.68%	10.00%
Office Expenses	\$ 3,000	\$ 2,763	92.12%	\$ 3,000	8.56%	0.00%
Contractual Services	\$2,005,000	\$1,805,455	90.05%	\$2,079,388	15.17%	3.71%
Conferences & Training	\$ 16,000	\$ 19,855	124.09%	\$ 16,000	-19.42%	0.00%
Utilities	\$1,351,500	\$1,271,903	94.11%	\$1,424,200	11.97%	5.38%
Supplies, Repairs & Maintenance	\$ 78,200	\$ 36,557	46.75%	\$ 101,700	178.20%	30.05%
<b>Total Expenditures</b>	<b>\$6,922,200</b>	<b>\$6,651,737</b>	<b>96.09%</b>	<b>\$7,234,458</b>	<b>8.76%</b>	<b>4.51%</b>

- The Operations Department runs the Water Reclamation Plant and Truckee River Interceptor daily. The FY26 budget funds 16 full-time employees and includes the reclassification of two Operator III positions to Senior Operator Classification and a reduction of one Operator OIT/I/II/III position.
- The FY26 budget is 4.5%, or \$0.3 million higher, than the FY25 budget, and 8.8%, or \$0.3 million, over FY25 actuals. The increase is primarily driven by higher annual salaries reflected in Salary and Wages, as well as increased spending on Supplies, Repairs, and Maintenance to support AWT filter inspection, rehabilitation, media removal, and replacement.

Table 10: General Fund 10 Expenditures: Technical Services Department

Description	FY25	FY25	Variance	FY26	Variance	Variance
	Budget	Actual	From Budget	Budget	From FY25 Actuals	From FY25 Budget
Salaries & Wages	\$1,595,800	\$1,307,505	81.93%	\$1,780,656	36.19%	11.58%
Employee Benefits	\$ 648,000	\$ 573,374	88.48%	\$ 651,261	13.58%	0.50%
<i>Retiree Medical Expense</i>	\$ 131,000	\$ 132,398	101.07%			
Professional Memberships	\$ 5,000	\$ 2,798	55.95%	\$ 4,400	57.28%	-12.00%
Agency Permits & Licenses	\$ 15,000	\$ 19,138	127.59%	\$ 15,000	-21.62%	0.00%
Office Expenses	\$ 253,500	\$ 215,690	85.08%	\$ 391,800	81.65%	54.56%
Contractual Services	\$ 259,000	\$ 129,979	50.18%	\$ 382,000	193.89%	47.49%
Professional Services	\$ 183,000	\$ 40,169	21.95%	\$ 50,000	24.48%	-72.68%
Conferences & Training	\$ 55,000	\$ 21,305	38.74%	\$ 43,000	101.83%	-21.82%
Utilities	\$ 15,000	\$ 43,750	291.67%	\$ 50,000	14.28%	233.33%
Supplies, Repairs & Maintenance	\$ 215,000	\$ 174,588	81.20%	\$ 261,500	49.78%	21.63%
<b>Total Expenditures</b>	<b>\$3,375,300</b>	<b>\$2,660,695</b>	<b>78.83%</b>	<b>\$3,629,616</b>	<b>36.42%</b>	<b>7.53%</b>

- The Technical Services Department includes Engineering, Laboratory, and—beginning in FY26—the Information Technology (IT) division. It is responsible for facilities planning, ensuring compliance with water quality regulations, and maintaining and securing the Agency’s technology infrastructure. The department currently has 7 full-time employees. The FY26 budget supports a total of 11 full-time positions, reflecting the addition of the IT division and two new roles established through the Class & Compensation Study.
- The FY26 budget is 7.5%, or \$0.3 million, higher than the FY25 budget and 36.4% higher, or \$1.0 million higher than actuals. The increase supports the addition of IT, as well as funding for cubicle installations to support the updated organizational structure and Digital Scanning efforts.

Table 11: General Fund 10 Expenditures: Maintenance Department

Description	FY25	FY25	Variance	FY26	Variance	Variance
	Budget	Actual	From Budget	Budget	From FY25 Actuals	From FY25 Budget
Salaries & Wages	\$1,792,000	\$1,716,143	95.77%	\$2,444,787	42.46%	36.43%
Employee Benefits	\$ 844,500	\$ 820,144	97.12%	\$ 859,971	4.86%	1.83%
<i>Retiree Medical Expense</i>	<i>\$ 284,000</i>	<i>\$ 324,095</i>	<i>114.12%</i>			
Vehicles - Maintenance	\$ 65,800	\$ 70,320	106.87%	\$ 75,000	6.65%	13.98%
Professional Memberships	\$ 6,560	\$ 6,517	99.34%	\$ 6,660	2.20%	1.52%
Office Expenses	\$ 6,500	\$ 616	9.48%	\$ 3,000	386.80%	-53.85%
Contractual Services	\$ 318,600	\$ 222,031	69.69%	\$ 294,600	32.68%	-7.53%
Conferences & Training	\$ 53,500	\$ 35,252	65.89%	\$ 47,500	34.75%	-11.21%
Supplies, Repairs & Maintenance	\$ 816,500	\$ 507,202	62.12%	\$ 711,500	40.28%	-12.86%
<b>Total Expenditures</b>	<b>\$4,187,960</b>	<b>\$3,702,320</b>	<b>88.40%</b>	<b>\$4,443,018</b>	<b>20.01%</b>	<b>6.09%</b>

- The Maintenance Department comprises the Maintenance, Electrical & Instrumentation (including SCADA), and Warehouse divisions and supports the activities necessary for the organization to function smoothly. The FY26 budget funds 17 full-time employees, including two new SCADA Specialist positions finalized through the Class & Compensation study. As of July 1, there are three vacant positions, and one employee was reclassified from IT Specialist II to SCADA Specialist II.
- The FY26 budget is 6% or \$0.2 million, higher than the FY25 budget and 20%, or \$0.7 million higher than FY25 actuals. While Salary and Wages increased due to higher annual salaries, this was partially offset by reductions in several categories to better align with three-year historical averages.

# Capital Improvement Plan (CIP) Expenditures

The tables below outline the projects and associated expenditures included in the 5-year Capital Improvement Plan (CIP) within the Wastewater Capital Reserve Fund 02 and the Replacement, Rehabilitation, and Upgrade Fund 06. These projects are drawn from the 2022 Master Sewer Plan, the 2022 SCADA/IT Master Plan, and other agency-identified initiatives. Projects have been prioritized into three levels: Priority 1 projects have been approved by the Board and require funding; Priority 2 projects are pending Board approval, with funding to be identified at that time; and Priority 3 projects are influenced by the forthcoming Nutrient Removal Improvements Project, fall outside the 5-year planning window, and represent the lowest funding priority.

Efforts are underway, and will continue in FY26, to develop a more formalized CIP document, separate from the annual budget. This document will provide updated project descriptions and cost estimates, reconcile and consolidate existing planning documents, and offer a clearer outline of funding sources for both current and future capital needs.

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

Project Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
Digestion Improvements Project	1,000,000	1,000,000	1,000,000			3,000,000
<b>Total Priority 1</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>			<b>3,000,000</b>
Improve Physical Security	50,000	50,000				100,000
Equipment/Vehicle Warehouse		2,488,896				2,488,896
River Crossing, Gravity Main (MH 65 and MH 66)		12,538	10,411	10,807	11,217	44,973
River Crossing, Gravity Main (MH 88 and MH 89)		41,792	34,704	36,023	37,392	149,910
TRI Renewal Program			118,210	122,702	127,365	368,278
Grit System Improvements			62,467	64,841	67,305	194,613
Solids Dewatering Improvements			14,749	15,310	15,891	45,950
Filtration Rehabilitation Project			35,572	36,923	38,326	110,821
AWT Improvements			48,296	50,132	52,037	150,465
<b>Total Priority 2</b>	<b>50,000</b>	<b>2,593,225</b>	<b>324,410</b>	<b>336,737</b>	<b>349,533</b>	<b>3,653,906</b>
Plant Wide Electrical Improvements (Phase 1)	42,812					42,812
Primary & Secondary Treatment Rehab Project	612,988	636,281				1,249,269
Primary and Secondary Treatment Repairs		7,253	30,800	31,971		70,025
Phosphorus Removal and Recarb Rehabilitation		50,631	214,999	223,169		488,799
Disinfection Process Modernization			4,007,827	4,160,125	4,318,210	12,486,162
WASSTRIP Implementation			951,949	988,123	1,025,672	2,965,745
BNR Structural Retrofit and Nitrified Effluent Recycle Project			277,150	287,682	298,613	863,445
Plant Wide Electrical Improvements (Phase 2)			135,056	140,188	145,516	420,760
Recarbonation Improvements			15,617	16,210	16,826	48,653
<b>Total Priority 3</b>	<b>655,800</b>	<b>694,166</b>	<b>5,633,399</b>	<b>5,847,468</b>	<b>5,804,837</b>	<b>18,635,669</b>
<b>TOTAL</b>	<b>1,705,800</b>	<b>4,287,391</b>	<b>6,957,809</b>	<b>6,184,205</b>	<b>6,154,370</b>	<b>25,289,576</b>

Table 12A: Wastewater Capital Reserve Fund 02 Project Descriptions

Project Name	Project Description
Digestion Improvements Project	New boilers, pumps, and other major mechanical equipment to support sludge digestion, heating, and gas handling systems.
Improve Physical Security	Install employee ID card readers for secure access at WRP perimeters and critical building entrances.
Equipment/Vehicle Warehouse	Construction of a new warehouse for storage of Agency vehicles, heavy equipment, and miscellaneous equipment.
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.
TRI Renewal Program	Address aging and deteriorating gravity sewer mains.
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	Upgrade dewatering polymer feed system and rebuild centrifuge.
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	Primary & Secondary Treatment Rehab Project
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.
Disinfection Process Modernization	Construct new ultraviolet (UV) facility or other disinfection alternative for plant effluent disinfection.
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)	Improvements to relocate mechanical and E&I maintenance shops.
Recarbonation Improvements	Repair concrete basin.

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

Priority Level	Project Name	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
1.1	Digestion Improvements Project	3,000,000	17,000,000	7,000,000			27,000,000
1.1	River Crossing, Gravity Main (MH 33 and MH 35)	2,500,000					2,500,000
1.1	Nutrient Removal Improvement Project - MBR Design	5,000,000	cash flow timing TBD				5,000,000
1.1	Upgrade Networks	100,000	345,000				445,000
1.1	Fate and Transport Study	400,000					400,000
1.1	Lab Equipment Replacements	60,000					60,000
1.1	Lab Rehabilitation	1,000,000	1,000,000				2,000,000
1.1	BNR Backwash Return #1 VFD Replacement	20,000					20,000
1.1	Translucent Panel Rehab and Repair		100,000				100,000
1.1	Asphalt Sealing and Replacement Project		100,000	81,940	85,054	88,286	355,279
<b>Total Priority 1</b>		<b>12,080,000</b>	<b>18,545,000</b>	<b>7,081,940</b>	<b>85,054</b>	<b>88,286</b>	<b>37,880,279</b>
2.1	Power Monitors for MCC71	30,000					30,000
2.1	Breaker Replacements	60,000					60,000
2.1	Plant Radio Repeater	50,000					50,000
2.1	Redundant SCADA Server Cluster	200,000					200,000
2.1	Plant Coating Improvements		625,779				625,779
2.1	SCADA Repeater Replacement		80,000				80,000
2.1	Replace WRP PLCs (13)			412,579	428,257	444,530	1,285,366
2.1	Replace RTUs (14)	162,446	168,619	175,026	181,677		687,768
2.1	Trailer Mounted Vacuum Excavator	175,000					175,000
2.1	MCC 27 Main Switch Gear Replacement		250,000				250,000
2.2	BNR Blower Replacement		25,000				25,000
2.2	River Crossing, Gravity Main (MH 65 and MH 66)		91,942	76,349	79,250	82,262	329,802
2.2	River Crossing, Gravity Main (MH 88 and MH 89)		62,688	52,056	54,034	56,087	224,865
2.2	Light duty truck replacement		100,000				100,000
2.3	Purchase of additional maintenance utility carts		40,000				40,000
2.3	Building Roof Replacements				1,552,104	605,874	2,157,978
2.3	TRI Renewal Program			866,876	899,818	934,011	2,700,705
2.3	Grit System Improvements		100,000	458,093	475,500	493,569	1,527,162
2.3	AWT Improvements			354,173	367,632	381,602	1,103,407
2.3	Filtration Rehabilitation Project			260,858	270,771	281,060	812,689
2.3	Solids Dewatering Improvements			108,161	112,271	116,537	336,969
2.3	Chemical Storage and Feed System Improvements			84,350	87,555	90,882	262,788
2.3	Replacement Centrifuge Feed Pumps and VFD	51,000					51,000
<b>Total Priority 2</b>		<b>728,446</b>	<b>1,544,028</b>	<b>2,848,521</b>	<b>4,508,869</b>	<b>3,486,414</b>	<b>13,116,278</b>
3	Odorous Air Biofilter Media Replacement	55,919					55,919
3	Primary and Secondary Treatment Repairs		53,191	225,869	234,452		513,513
3	Phosphorus Removal and Recarb Rehabilitation		371,296	1,576,657	1,636,570		3,584,523
3	Plant Wide Electrical Improvements (Phase 1)		314,000				314,000
3	Plant Wide Electrical Improvements (Phase 2)			990,413	1,028,049	1,067,115	3,085,576
3	Primary & Secondary Treatment Rehab Project		1,058,610	4,495,244	4,666,063		10,219,918
3	Recarbonation Improvements					114,523	114,523
<b>Total Priority 3</b>		<b>55,919</b>	<b>1,797,097</b>	<b>7,288,184</b>	<b>7,565,135</b>	<b>1,181,638</b>	<b>17,887,973</b>
<b>TOTAL</b>		<b>12,864,365</b>	<b>21,886,125</b>	<b>17,218,645</b>	<b>12,159,057</b>	<b>4,756,337</b>	<b>68,884,530</b>

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

Project Name	Project Description
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.
Nutrient Removal Improvement Project - MBR Design	Initial design work
Upgrade Networks	radio network and non-managed switches to a self-healing dual-
Fate and Transport Study	PLACEHOLDER: Phase II, if determined to be required.
Lab Equipment Replacements	Replacement of lab specific equipment that has reached the end of its useful life.
Lab Rehabilitation	Upgrade current conditions to extend useful life until relocation through NRIP-MRB is complete.
BNR Backwash Return #1 VFD Replacement	Second of two, existing unit is failing.
Translucent Panel Rehab and Repair	Refurbish existing Kalwall architectural panels.
Asphalt Sealing and Replacement Project	Seal and/or replace damaged asphalt.
Power Monitors for MCC71	Power Monitors for MCC71
Breaker Replacements	Identified in the 2023 recent Arc Flash Study.
Plant Radio Repeater	Replacing handheld mobile communications throughout the plant, current system is no longer supported.
Plant Coating Improvements	Recoating of various equipment and facilities to improve longevity.
SCADA Repeater Replacement	SCADA Repeater Replacement per IT/SCADA Master Plan.
Replace WRP PLCs (13)	Replace WRP's per IT/SCADA Master Plan.
Replace RTUs (14)	Replace RTU's at TRI sites and disposal fields.
Trailer Mounted Vacuum Excavator	Trailer Mounted Vacuum Excavator purchase.
MCC 27 Main Switch Gear Replacement	Motor Control Center Switch Gear Replacement.
BNR Blower Replacement	BNR Blower Replacement.
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.
Light duty truck replacement	PLACEHOLDER: Light duty truck replacement
Purchase of additional maintenance utility carts	PLACEHOLDER: Purchase of additional maintenance utility carts
Building Roof Replacements	Replace roof membrane/covering on plant buildings on a periodic basis.
TRI Renewal Program	Address aging and deteriorating gravity sewer mains.
Grit System Improvements	Repair the structural concrete surface and recoat rake arms; flow improvements.
AWT Improvements	Resurface floor and structural beams, replace metal roof and demolish abandoned equipment.
Filtration Rehabilitation Project	Upgrade dewatering polymer feed system and rebuild centrifuge.
Solids Dewatering Improvements	Recoat filtration tanks. Replace filter media.
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.
Replacement Centrifuge Feed Pumps and VFD	Replacement Centrifuge Feed Pumps and VFD.
Odorous Air Biofilter Media Replacement	Odorous Air Biofilter Media Replacement.
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.
Plant Wide Electrical Improvements (Phase 1)	Replace and upgrade various electrical and instrumentation equipment throughout the plant on a phased schedule.
Plant Wide Electrical Improvements (Phase 2)	Improvements to relocate mechanical and E&I maintenance shops.
Primary & Secondary Treatment Rehab Project	Primary & Secondary Treatment Rehab Project.
Recarbonation Improvements	Repair concrete basin.

## 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	FY25 Budget	FY25 Actual	Variance From Budget	FY26 Budget	Variance From FY25 Actuals	Variance From FY25 Budget
<b>REVENUE</b>						
Sewer Service Charges	\$20,176,000	\$20,165,994	99.95%	\$22,900,000	13.56%	13.50%
Tax Revenue/Ad Valorem	\$ 5,310,000	\$ 5,450,902	102.65%	\$ 5,100,000	-6.44%	-3.95%
Fund Interest	\$ 355,500	\$ 749,579	210.85%	\$ 500,000	-33.30%	40.65%
Other Revenue	\$ 75,500	\$ 196,363	260.08%	\$ 75,500	-61.55%	0.00%
Temporary Discharge Permits	\$ 25,000	\$ 16,582	66.33%	\$ 25,000	50.77%	0.00%
<b>Total Revenues</b>	<b>\$25,942,000</b>	<b>\$26,579,420</b>	<b>102.46%</b>	<b>\$28,600,500</b>	<b>7.60%</b>	<b>10.25%</b>
<b>EXPENDITURES</b>						
Salaries & Wages	\$ 6,814,800	\$ 6,348,387	93.16%	\$ 8,379,705	32.00%	22.96%
Employee Benefits	\$ 3,100,500	\$ 2,941,151	94.86%	\$ 3,140,807	6.79%	1.30%
<i>Retiree Medical Expense</i>	<i>\$ 860,000</i>	<i>\$ 914,304</i>	<i>106.31%</i>	<i>\$ 1,045,000</i>	<i>14.29%</i>	<i>21.51%</i>
Director Fees	\$ 8,000	\$ 12,200	152.50%	\$ 10,000	-18.03%	25.00%
Vehicles - Maintenance	\$ 65,800	\$ 70,320	106.87%	\$ 75,000	6.65%	13.98%
CSRMA Insurance	\$ 525,000	\$ 615,670	117.27%	\$ 670,000	8.82%	27.62%
Professional Memberships	\$ 54,560	\$ 48,048	88.06%	\$ 59,560	23.96%	9.16%
Agency Permits & Licenses	\$ 235,000	\$ 239,789	102.04%	\$ 257,000	7.18%	9.36%
Office Expenses	\$ 355,500	\$ 293,587	82.58%	\$ 479,800	63.43%	34.96%
Contractual Services	\$ 2,816,100	\$ 2,420,843	85.96%	\$ 3,009,488	24.32%	6.87%
Professional Services	\$ 685,700	\$ 672,423	98.06%	\$ 465,500	-30.77%	-32.11%
Conferences & Training	\$ 287,000	\$ 142,467	49.64%	\$ 222,500	56.18%	-22.47%
Utilities	\$ 1,486,950	\$ 1,443,969	97.11%	\$ 1,606,450	11.25%	8.04%
Supplies, Repairs & Maintenance	\$ 1,183,200	\$ 758,031	64.07%	\$ 1,147,200	51.34%	-3.04%
<b>Total Expenditures</b>	<b>\$18,478,110</b>	<b>\$16,921,190</b>	<b>91.57%</b>	<b>\$20,568,010</b>	<b>21.55%</b>	<b>11.31%</b>
CalPERS Unfunded Accrued Liability	\$ 1,403,340	\$ 1,357,930	96.76%	\$ 1,652,514	21.69%	17.76%
<b>Total Expenditures with UAL</b>	<b>\$19,881,450</b>	<b>\$18,279,120</b>	<b>91.94%</b>	<b>\$22,220,524</b>	<b>21.56%</b>	<b>11.77%</b>

Table 15: Wastewater Capital Reserve Fund 02 Summary

Description	FY25 Budget	FY25 Actual	Variance From Budget	FY26 Budget	Variance From FY25 Actuals	Variance From FY25 Budget
<b>REVENUE</b>						
Sewer Connection Charge	\$ 1,900,000	\$ 1,866,775	98.25%	\$ 1,954,150	4.68%	2.85%
Fund Interest	\$ 700,000	\$ 864,223	123.46%	\$ 700,000	-19.00%	0.00%
<b>Total Revenues</b>	<b>\$2,600,000</b>	<b>\$2,730,998</b>	<b>105.04%</b>	<b>\$ 2,654,150</b>	<b>-2.81%</b>	<b>2.08%</b>
<b>EXPENDITURES</b>						
Priority 1	\$1,905,000			\$ 1,000,000		-47.51%
Priority 2	\$ 50,000			\$ 50,000		0.00%
Priority 3	\$ 186,000			\$ 655,800		252.58%
<b>Total Expenditures</b>	<b>\$2,141,000</b>	<b>\$1,487,119</b>	<b>69.46%</b>	<b>\$ 1,705,800</b>	<b>14.70%</b>	<b>-20.33%</b>
Debt Payment on 2020 Wastewater Revenue Refunding Bond (73.2%)	\$2,397,000	\$2,269,666	94.69%	\$ 2,271,213	0.07%	-5.25%
<b>Total Expenditures with Debt Service</b>	<b>\$4,538,000</b>	<b>\$3,756,785</b>	<b>82.79%</b>	<b>\$ 3,977,013</b>	<b>5.86%</b>	<b>-12.36%</b>

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

Description	FY25 Budget	FY25 Actual	Variance From Budget	FY26 Budget	Variance From FY25 Actuals	Variance From FY25 Budget
<b>REVENUE</b>						
Fund Interest	\$ 200,000	\$ 187,693	93.85%	\$ 250,000	33.20%	25.00%
<b>Total Revenues</b>	<b>\$ 200,000</b>	<b>\$ 187,693</b>	<b>93.85%</b>	<b>\$ 250,000</b>	<b>33.20%</b>	<b>25.00%</b>
<b>EXPENDITURES</b>						
Priority 1	\$10,896,000			\$12,080,000		10.87%
Priority 2	\$ 543,000			\$ 728,446		34.15%
Priority 3	\$ 682,000			\$ 55,919		-91.80%
<b>Total Expenditures</b>	<b>\$12,121,000</b>	<b>\$1,145,914</b>	<b>9.45%</b>	<b>\$12,864,365</b>	<b>1022.63%</b>	<b>6.13%</b>
Debt Payment on 2020 Wastewater Revenue Refunding Bond (26.8%)	\$ 878,000	\$ 830,971	94.64%	\$ 831,537	0.07%	-5.29%
<b>Total Expenditures with Debt Service</b>	<b>\$12,999,000</b>	<b>\$1,976,885</b>	<b>15.21%</b>	<b>\$13,695,902</b>	<b>592.80%</b>	<b>5.36%</b>

## Unfunded Accrued Liability

The Agency participates in the California Public Employees' Retirement System (CalPERS) to provide defined benefit pension plans for its employees. These plans include coverage for both Classic members and employees hired under the Public Employees' Pension Reform Act (PEPRA). Like many public agencies, the Agency carries an Unfunded Accrued Liability (UAL), which represents the difference between the estimated total pension benefits earned by employees and the assets currently available to pay those benefits.

As of the most recent actuarial valuation provided by CalPERS, the Agency's UAL was estimated at approximately \$18.4 million as of June 30, 2023. This amount reflects the most up-to-date actuarial data, including the impacts of investment performance, demographic experience, and any changes to actuarial assumptions or methods since the prior valuation.

For FY26, the Agency is required to make an annual payment of \$1.5 million toward its UAL obligation. At this time, the Agency does not recommend making an additional discretionary payment to CalPERS, which it has done in previous years when financial conditions permitted.

Although no additional payment is planned for FY26, the Agency remains committed to actively managing and reducing its pension liability over the long term. Various strategies are under evaluation, including participation in the California Employers' Pension Prefunding Trust (CEPPT) Fund—a program that allows public agencies to prefund their pension obligations in a dedicated trust to help stabilize future costs. Additionally, the Agency is assessing the feasibility of refinancing the UAL through the issuance of pension obligation bonds (POBs) or low-interest loans to take advantage of favorable market conditions.

The table that follows (Table 17) presents the scheduled amortization payments for the next five fiscal years, based on the current 30-year amortization schedules provided by CalPERS for both Classic and PEPRA employee groups. These projections are intended to assist the Agency in its long-range financial planning and demonstrate a commitment to responsibly funding its pension obligations.

Table 17: CalPERS UAL 5-Year Amortization Schedule Summary

<b>Fiscal Year</b>	<b>Annual Scheduled Payment (\$)</b>
2026	1,652,514
2027	1,781,000
2028	1,886,000
2029	2,127,000
2030	2,175,000

## Reserve Fund Balances

Table 18 below outlines the beginning fund balances for FY26 and projected ending balances as of June 30, 2026. It considers cash balances as of June 30, 2025, 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, 2025, is \$46.2 million, and the projected cash balance as of June 30, 2026, is \$38.7 million.

Table 18: Reserve Fund Balances

Description	Replacement, Wastewater Capital Rehabilitation and Upgrade				Emergency and Contingency Reserve	Total
	General Fund 10	Reserve Fund 02	Upgrade Fund 06	Fund 07		
Fund Balances as of June 30, 2025	\$19,539,434	\$17,088,872	\$5,451,130	\$4,135,627	\$46,215,064	
FY26 Target Balance*	\$13,993,320	\$12,644,788	\$18,940,140	\$4,000,000	\$49,578,247	
Target Balance Over/(Under)	\$5,546,114	\$4,444,084	(\$13,489,010)	\$135,627		
<b>Transfers between funds (out/in)</b>	<b>(\$5,546,114)</b>		<b>\$5,681,742</b>	<b>(\$135,627)</b>		
FY26 Adjusted Beginning Fund Balance - Q1	\$13,993,320	\$17,088,872	\$11,132,872	\$4,000,000	\$46,215,064	
FY26 Budgeted Revenues	\$28,600,500	\$2,654,150	\$250,000	\$100,000	\$31,604,650	
FY26 Budgeted Expenditures**	\$20,568,010	\$3,977,013	\$12,897,015	-	\$37,442,038	
FY25 "Rebudgeted" Projects	-	-	-	-	\$0	
FY26 CalPERS Required UAL	\$1,652,514	-	-	-	\$1,652,514	
<b>FY26 Projected Ending Fund Balance</b>	<b>\$20,373,296</b>	<b>\$15,766,009</b>	<b>(\$1,514,143)</b>	<b>\$4,100,000</b>	<b>\$38,725,162</b>	
Transfers between funds Mid-Year	(\$1,414,143)	-	\$1,514,143	(\$100,000)		
<b>FY26 Projected Adjusted Ending Fund Balance</b>	<b>\$18,959,153</b>	<b>\$15,766,009</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$38,725,162</b>	

\*FY26 Target Balance for Fund 06 per Fund Policy is ~\$35 million (50% of 5-Year CIP); this amount represents 50% of Priority 1 projects only.

\*\* This amount includes \$32,650 for Fund 06 in expenses budgeted, encumbered and ordered in FY25 but not yet arrived.

APPENDIX A

General Fund Expenditures by Category and Department

Budget FY26

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		
<b>Salaries &amp; Wages</b>												
0500	SALARIES AND WAGES	\$ 1,607,214	\$ 792,080	\$ 150,542	\$ 2,396,506	\$ 525,994	\$ 1,435,856	\$ 898,958	\$ 462,582	\$ 109,973	\$ 8,379,705	
<b>Employee Benefits</b>												
1000	CALPERS PEPPA RETIREMENT	\$ 58,500	\$ 33,600	\$ 12,500	\$ 85,000	\$ -	\$ 56,500	\$ 46,500	\$ 11,700	\$ 8,200	\$ 312,500	
1001	CALPERS CLASSIC RETIREMENT	\$ 130,300	\$ 38,100	\$ -	\$ 245,000	\$ 85,500	\$ 123,000	\$ -	\$ 65,000	\$ -	\$ 686,900	
1003	MEDICARE	\$ 23,305	\$ 11,485	\$ 2,163	\$ 34,749	\$ 7,627	\$ 20,820	\$ 13,035	\$ 6,707	\$ 1,595	\$ 121,506	
1005	LIFE INSURANCE	\$ 9,296	\$ 3,360	\$ 1,027	\$ 15,415	\$ 4,097	\$ 9,092	\$ 3,560	\$ 4,384	\$ 820	\$ 51,051	
1006	HEALTH INSURANCE	\$ 276,500	\$ 110,600	\$ 27,700	\$ 470,000	\$ 110,600	\$ 276,500	\$ 166,000	\$ 83,000	\$ 28,000	\$ 1,548,900	
1007	DIRECTOR HEALTH INSURANCE	\$ 38,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,700	
1008	RETIREE HEALTH INSURANCE	\$ 1,045,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,045,000	
1009	DENTAL INSURANCE	\$ 18,500	\$ 7,500	\$ 1,900	\$ 31,500	\$ 7,500	\$ 18,500	\$ 11,000	\$ 5,500	\$ 1,850	\$ 103,750	
1010	HRA	\$ 45,000	\$ 20,000	\$ 5,000	\$ 85,000	\$ 20,000	\$ 50,000	\$ 20,000	\$ 15,000	\$ 5,000	\$ 265,000	
1015	DIRECTOR DENTAL INSURANCE	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
1017	COBRA	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	
1020	EMPLOYEE SCREENING	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
1022	ANNUAL UAL PAYMENT	\$ 1,652,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,652,514	
<b>Director Fees</b>												
1050	DIRECTOR FEES	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
<b>Vehicles</b>												
2000	GASOLINE/DIESEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	
2199	VEHICLE MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	
<b>Insurance</b>												
2200	INSURANCE	\$ 670,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 670,000	
<b>Professional Memberships</b>												
2221	STAFF CERTIFICATIONS	\$ 500	\$ 500	\$ 1,000	\$ 3,000	\$ 1,500	\$ 2,000	\$ 500	\$ 150	\$ 560	\$ 9,710	
2222	STAFF MEMBERSHIPS	\$ 1,500	\$ 1,000	\$ 500	\$ 2,000	\$ 1,000	\$ 2,000	\$ 1,100	\$ 250	\$ 500	\$ 9,850	
2223	AGENCY MEMBERSHIPS	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
<b>Agency Permits and Licenses</b>												
2250	PERMITS & LICENSES	\$ -	\$ -	\$ -	\$ 242,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 257,000	
<b>Office Expenses</b>												
0555	BOND EXPENSE	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
2400	BANK FEES	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
2401	OFFICE SUPPLY EXPENSE	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 12,500	
2402	FURNITURE	\$ -	\$ 100,000	\$ 500	\$ 3,000	\$ 500	\$ -	\$ 500	\$ 8,000	\$ 500	\$ 113,000	
2403	IT HARDWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500	\$ -	\$ 6,500	
2404	IT SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,800	\$ -	\$ 262,800	
2405	ADVERTISING	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 8,000	
2405-001	ADVERTISING - PUBLIC OUTREACH	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
2406	BREAKROOM SUPPLIES	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	
2407	POSTAGE/SHIPPING	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	
2408	COPIER/FAKX/INK EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	
2409	BOOKS/SUBSCRIPTIONS	\$ 1,000	\$ 500	\$ 1,000	\$ -	\$ 1,500	\$ 500	\$ 500	\$ -	\$ -	\$ 5,000	
2410	MANAGER LUNCHEON	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
2411	BOARD MEETING SUPPLIES	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
2412	STAFF LUNCHEONS/APPRECIATION	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
<b>Contractual Services</b>												
2500	INVOICE PROCESSING	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
2501	COUNTY SERVICES	\$ 172,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,000	
2502	JANITORIAL	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 65,500	\$ -	\$ -	\$ -	\$ 66,000	
2503	GENERAL OFFICE	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
2504	FACILITIES MAINTENANCE	\$ -	\$ 255,000	\$ 55,000	\$ -	\$ -	\$ 85,000	\$ -	\$ 60,000	\$ -	\$ 455,000	
2505	MECHANICAL MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 63,000	\$ -	\$ -	\$ -	\$ 72,000	
2506	UNIFORMS	\$ 1,000	\$ 1,000	\$ 500	\$ 10,000	\$ 2,500	\$ 9,500	\$ 3,500	\$ 500	\$ 1,100	\$ 29,600	
2507	LEASES	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 3,000	\$ 12,000	\$ -	\$ -	\$ 19,500	
2508	SLUDGE DISPOSAL	\$ -	\$ -	\$ -	\$ -	\$ 360,388	\$ -	\$ -	\$ -	\$ -	\$ 360,388	
2509	MATERIAL WASTE DISPOSAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ -	\$ -	\$ -	\$ 21,000	
2510	CHEMICALS-HYDRATED LIME	\$ -	\$ -	\$ -	\$ 248,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248,000	
2515	CHEMICALS-HYDROCHLORIC ACID	\$ -	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000	
2518	CHEMICALS-LIQUID O2	\$ -	\$ -	\$ -	\$ 347,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347,000	
2519	CHEMICALS-FERRIC CHLORIDE	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
2520	CHEMICALS-METHANOL	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	
2521	CHEMICALS-POLYMER	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	
2522	CHEMICALS-BOILER CHEMICAL	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
2523	CHEMICALS-AMMONIA ANALYZERS	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
2524	CHEMICALS-MISCELLANEOUS	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	
2526	CHEMICALS- SODIUM HYPOCHORITE	\$ -	\$ -	\$ -	\$ 462,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 462,000	
2530	ELECTRICAL MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000	\$ -	\$ -	\$ 31,000	
2550	OUTSOURCE TESTING - SGS	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
2551	OUTSOURCE TESTING - WETLAB	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000	
2552	OUTSOURCE TESTING - EUROFINs	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
<b>Professional Services</b>												
2600	ENGINEERING	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
2603	FINANCIAL AUDITOR	\$ 35,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,500	
2604	FINANCIAL/RATE STUDIES	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	

2608	RECRUITMENT	\$	50,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	50,000
2650	LEGAL - BSK	\$	100,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	100,000
2651	LEGAL - WPR	\$	100,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	100,000
2652	LEGAL - MISC.	\$	100,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	100,000
<b>Conferences &amp; Training</b>																							
2700	CONFERENCES - TRAINING	\$	10,500	\$	12,000	\$	26,500	\$	16,000	\$	11,000	\$	25,000	\$	21,500	\$	20,000	\$	1,000	\$		\$	143,500
2702	CONFERENCE (HR)	\$	55,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	55,000
2705	CONFERENCE (GM)	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000
2707	CONFERENCE (BC)	\$	3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,000
2709	TUITION REIMBURSEMENT	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,000
2750	WELLNESS PROGRAM (HR)	\$	6,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,000
<b>Utilities</b>																							
2900	HEATING FUEL	\$	5,500	\$	-	\$	-	\$	34,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	39,500
2901	ELECTRICITY	\$	126,500	\$	-	\$	-	\$	1,283,700	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,410,200
2902	WATER	\$	250	\$	-	\$	-	\$	1,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,750
2903	NATURAL GAS	\$	-	\$	-	\$	-	\$	105,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	105,000
2904	TELEPHONE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	50,000	\$	-	\$	-	\$	50,000
<b>Supplies, Repairs &amp; Maintenance</b>																							
3000	HEADWORKS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000	\$	12,000	\$	-	\$	-	\$	-	\$	22,000
3050	PRIMARY CLARIFICATION	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	10,000
3100	PRIMARY PUMPING	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	-	\$	-	\$	-	\$	2,000
3150	OXYGENATION	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000	\$	5,000	\$	-	\$	-	\$	-	\$	15,000
3250	SECONDARY CLARIFICATION	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	-	\$	-	\$	-	\$	2,000
3450	FLOCCULATION	\$	-	\$	-	\$	-	\$	-	\$	-	\$	12,500	\$	-	\$	-	\$	-	\$	-	\$	12,500
3600	CHEMICAL SLUDGE PUMPING	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	1,000
3700	BNR INFLUENT PUMPING	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	5,000
3750	BNR	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	7,000
3850	FILTRATION	\$	-	\$	-	\$	-	\$	60,000	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	65,000
4100	DIGESTION	\$	-	\$	-	\$	-	\$	3,500	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	-	\$	28,500
4150	SOLIDS HANDLING	\$	-	\$	-	\$	-	\$	1,500	\$	-	\$	5,000	\$	2,000	\$	-	\$	-	\$	-	\$	8,500
4200	LIME SYSTEM	\$	-	\$	-	\$	-	\$	500	\$	-	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	1,500
4250	THICKENING CENTRIFUGES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	1,000
4300	DEWATERING	\$	-	\$	-	\$	-	\$	500	\$	-	\$	10,000	\$	26,500	\$	-	\$	-	\$	-	\$	37,000
4350	ODOROUS AIR	\$	-	\$	-	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,000
4400	EMERGENCY POWER	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	-	\$	-	\$	-	\$	2,000
4450	PLANT AIR	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	-	\$	-	\$	-	\$	2,000
4500	NON-POTABLE WATER	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	10,000
4700	ADMIN BLDG	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,500	\$	-	\$	-	\$	-	\$	-	\$	2,500
4750	GENERAL BUILDINGS AND GROUNDS	\$	-	\$	-	\$	-	\$	3,000	\$	-	\$	30,000	\$	5,000	\$	-	\$	-	\$	-	\$	38,000
4800	ALL FACILITY PURPOSE-TOOLS	\$	-	\$	-	\$	-	\$	3,500	\$	-	\$	40,000	\$	5,000	\$	3,000	\$	-	\$	-	\$	51,500
4801	ALL FACILITY PURPOSE-RADIOS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	5,000
4802	ALL FACILITY PURPOSE-OIL/LUBRICANTS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,000	\$	-	\$	-	\$	-	\$	-	\$	15,000
4803	ALL FACILITY PURPOSE-BICYCLES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	1,000
4804	ALL FACILITY PURPOSE-FACILITY CARTS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	-	\$	-	\$	-	\$	2,000
4805	ALL FACILITY PURPOSE-IT SCADA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	20,000	\$	-	\$	-	\$	20,000
4807	ALL FACILITY PURPOSE-IT EQUIPMENT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	34,000	\$	-	\$	-	\$	34,000
4808	ALL FACILITY PURPOSE-IT COMPUTERS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	30,000	\$	-	\$	-	\$	30,000
4809	ALL FACILITY PURPOSE-SMALL EQUIPMENT	\$	-	\$	-	\$	-	\$	10,000	\$	-	\$	8,000	\$	-	\$	-	\$	-	\$	-	\$	18,000
4810	ALL FACILITY PURPOSE-HOSES	\$	-	\$	-	\$	-	\$	7,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	7,000
4811	ALL FACILITY PURPOSE-SECURITY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	1,000
4812	ALL FACILITY PURPOSE-JANITORIAL	\$	-	\$	-	\$	-	\$	700	\$	-	\$	15,000	\$	-	\$	-	\$	-	\$	-	\$	15,700
4813	ALL FACILITY PURPOSE-PAINT SUPPLIES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,500	\$	-	\$	-	\$	-	\$	-	\$	2,500
4849	ALL FACILITY PURPOSE-MISCELLANEOUS	\$	-	\$	-	\$	-	\$	1,500	\$	-	\$	8,000	\$	-	\$	30,000	\$	-	\$	-	\$	39,500
4850	CHEMICAL FACILITIES	\$	-	\$	-	\$	-	\$	3,000	\$	-	\$	4,000	\$	-	\$	-	\$	-	\$	-	\$	7,000
5300	MAIN LAB-EQUIPMENT	\$	-	\$	-	\$	-	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	25,000
5310	MAIN LAB-SUPPLIES	\$	-	\$	-	\$	-	\$	-	\$	48,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	48,000
5320	MAIN LAB-CHEMICALS	\$	-	\$	-	\$	-	\$	-	\$	30,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	30,000
5349	MAIN LAB-MISCELLANEOUS	\$	-	\$	-	\$	-	\$	-	\$	1,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000
5350	SATELLITE LABS-EQUIPMENT	\$	-	\$	-	\$	-	\$	-	\$	3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,000
5360	SATELLITE LABS-SUPPLIES	\$	-	\$	-	\$	-	\$	-	\$	11,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	11,000
5370	SATELLITE LABS-CHEMICALS	\$	-	\$	-	\$	-	\$	-	\$	10,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000
5550	DI SYSTEM	\$	-	\$	-	\$	-	\$	-	\$	4,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,500
5600	DRINKING WATER TESTING-SUPPLIES	\$	-	\$	-	\$	-	\$	-	\$	4,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	4,000
5610	PT STUDY (PROFICIENCY TESTING)	\$	-	\$	-	\$	-	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,000
5650	FIELD SAMPLING-EQUIPMENT	\$	-	\$	-	\$	-	\$	-	\$	3,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	3,000
5800	PPE	\$	-	\$	-	\$	47,500	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	47,500
5810	CONSUMABLE SUPPLIES	\$	-	\$	-	\$	5,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,000
5820	NON-CONSUMABLE EQUIPMENT	\$	-	\$	-	\$	20,000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	20,000
7000	TRI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	111,500	\$	-	\$	-	\$	-	\$	-	\$	111,500
7051	WAREHOUSE SUPPLIES - MISC	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	9,000	\$	-	\$	-	\$	9,000
8000	WAREHOUSE STOCK	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	283,000	\$	-	\$	-	\$	283,000
<b>TOTAL FY26 GENERAL FUND BUDGET</b>		<b>\$</b>	<b>6,552,079</b>	<b>\$</b>	<b>1,436,725</b>	<b>\$</b>	<b>358,352</b>	<b>\$</b>	<b>7,234,458</b>	<b>\$</b>	<b>1,001,818</b>	<b>\$</b>	<b>2,701,768</b>	<b>\$</b>	<b>1,290,153</b>	<b>\$</b>	<b>1,191,073</b>	<b>\$</b>	<b>451,098</b>	<b>\$</b>	<b>22,220,524</b>		