



Central Valley Water Reclamation Facility



2021 Calendar Year Tentative Budget

Member Entities

Cottonwood Improvement District

Mt Olympus Improvement District

Granger-Hunter Improvement District

Kearns Improvement District

Murray City

South Salt Lake City

Taylorville-Bennion Improvement District



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Budget Summary

	2020	2021	% Changes
Revenue			
Member Entity Operations	21,684,944	22,395,087	3.27%
Member Entity Bonds	6,223,755	10,697,350	71.88%
Member Entity Capital	24,010,705	12,191,836	-49.22%
State Loan Proceeds	14,825,425	24,727,308	66.79%
Use of Bond Proceeds	26,796,378	90,561,562	237.96%
Total Revenue/Bond Proceeds	93,541,207	160,573,143	71.66%
Expenses			
Wages & Benefits	12,910,899	13,186,257	2.13%
Operations	1,151,343	1,287,825	11.85%
Contract Services	1,697,530	1,599,515	-5.77%
Utilities	1,364,132	1,316,734	-3.47%
Chemicals	569,450	683,188	19.97%
Maintenance	3,312,724	3,538,323	6.81%
Insurance	378,866	483,245	27.55%
Contingency	300,000	300,000	0.00%
Total Expenses	21,684,944	22,395,087	3.27%
Bonds & Capital			
Debt Service	6,223,755	10,697,350	71.88%
Capital	65,632,508	127,480,706	94.23%
Total Bonds and Capital	71,856,263	138,178,056	92.30%
Total Budget	93,541,207	160,573,143	71.66%

Wages & Benefits

The total percentage change for personnel are 1.7 percent for cost of living adjustment (COLA), 2.0 percent for merit, 1.71 percent for annual career ladder increases (26 possible), and 6.08 percent for 57 market adjustments (40 in Operations, 1 in Lab, 1 in Pretreatment, 12 in Administration, 1 in Safety, and 2 in Engineering). The COLA is based on the Bureau of Labor statistics, western region consumer price index, the information is below:



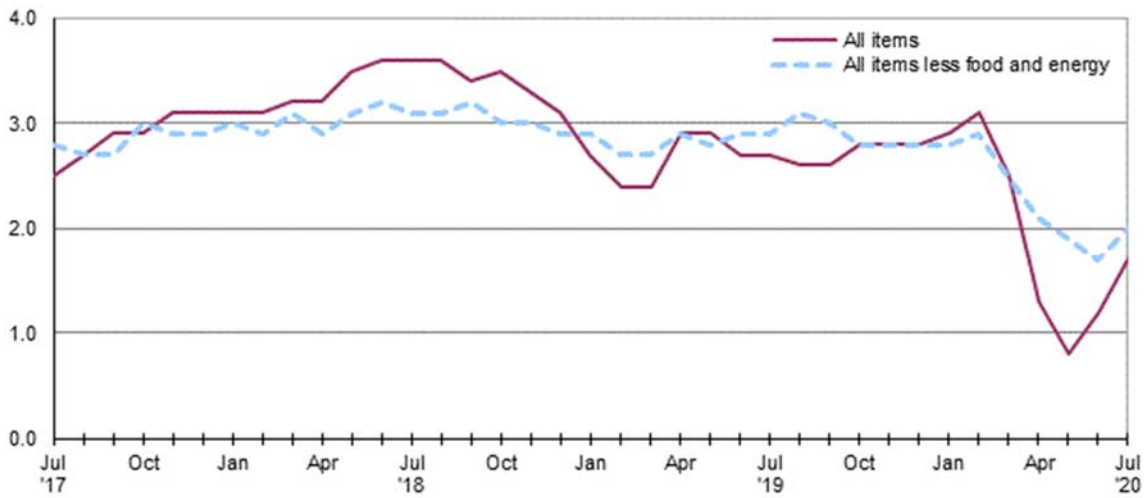
Consumer Price Index, West Region — July 2020

Area prices were up 0.5 percent over the past month, up 1.7 percent from a year ago

Prices in the West Region, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 0.5 percent in July, the U.S. Bureau of Labor Statistics reported today. (See table A.) The July increase was influenced by higher prices for gasoline and shelter. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U increased 1.7 percent. (See chart 1 and table A.) The index for all items less food and energy increased 2.0 percent over the year. Food prices rose 4.8 percent. Energy prices decreased 9.2 percent, largely the result of a decrease in the price of gasoline. (See table 1.)

Chart 1. Over-the-year percent change in CPI-U, West region, July 2017–July 2020



Source: U.S. Bureau of Labor Statistics.

https://www.bls.gov/regions/west/news-release/consumerpriceindex_west.htm

Staffing

There are no new positions in the budget and the safety position that was added last year was removed in this year’s budget.

There could be 2 employees retiring next budget year, but no employees have declared their intent to retire in 2021. These payouts have been budgeted and are part of the increase in Wages & Benefits.

Health insurance decreased by 3.77 percent as CVWRF has moved to PEHP single option HDHP Summit plan which resulted in a decrease in health insurance costs. In 2020, health insurance increased by 4.41 percent and in 2019 there was 5 percent increase. The projected national average increase for 2021 is 5.3 percent*.

*https://www.shrm.org/resourcesandtools/hr-topics/benefits/pages/employers-project-health-plan-cost-rise-for-2021.aspx



2021 Staffing Summary

Position Description	2020 Employee Count	2021 Employee Count
Plant Superintendent	1	1
Operations Supervisor	4	4
Operators	24	24
Operations	29	29
Maintenance Manager	1	1
Mechanical Supervisor	1	1
Mechanics	9	9
Maintenance	11	11
Electrical Supervisor	2	2
Electricians	5	5
Electrical	7	7
Buildings Lead	1	1
Facility Tech	1	1
Painter	1	1
Seasonal Help	1	1
Grounds	4	4
Bio-solids/Compost Supervisor	1	1
Truck Driver	5	5
Compost Delivery Driver (Part time)	0.5	0.5
Bio-solids/Compost	6.5	6.5
Co-Gen Supervisor	1	1
Co-Gen Mechanic	4	4
Energy Management	5	5
General Manager	1	1
Assistant General Manager	1	1
General Manager	2	2
Employee Services Manager	1	1
HR Manager	1	1
Administrative Assistant	1	1
Human Resources	3	3



2021 Staffing Summary Continued

Position Description	2020 Employee Count	2021 Employee Count
Chief Finance Officer	1	1
Controller	1	1
Warehouse Coordinator	1	1
Accounting/Receptionist III	1	1
Warehouse Specialist	1	1
Parts Runner	0.5	0.5
Finance	5.5	5.5
IT/Data Services Manager	1	0
IT Supervisor	1	1
Asset Management Coordinator	1	1
MIS Programmer/Data Base	1	1
PLC Programmer	2	2
Process LAN Tech	1	1
Network Administrator	1	1
Information Technology	8	7
LAB Director	1	1
Chemist II	2	2
LAB Tech III	2	2
Lab	5	5
IWCD Supervisor	1	1
IWCD Coordinator	3	3
IWCD Specialist II	2	2
IWCD Trainee	1	1
Pretreatment	7	7
Engineering Manager	1	1
Data Systems Engineer	0	1
Engineer Tech/Project Coordinator	1	1
Engineering Intern (Part time)	0.25	0.25
Engineering	2.25	3.25
Safety Manager	1	1
Safety Specialist	1	1
Safety Position	1	0
Safety	3	2
Employee Count	98.25	97.25



Operating Budget Changes

Operations

The Operations category contains Travel & Training, Uniforms, Subscriptions, Janitorial, Tipping Fees, and Supplies. The increase of \$136,000 is from changes in various accounts. The breakdown is below:

- Tipping Fees - \$32,000
- Small Tools & Equipment - \$55,000
- Fuel - \$10,000
- Various account - \$39,000 multiple small increases

The tipping fees are currently under contract, and the contract increases each year by the CPI. This will happen each year until it is time to bid out this service again. CVWRF added a new expense account called Small Tools & Equipment. This is to help better track expenses in the correct account. Fuel expense is for the new backup generators.

Contract Services

The Contract Services category line decreased by \$108,000. This is the second year in a row this category has declined. With many constructions project underway, most of CVWRF's contractors are working on capital projects.

Utilities

The \$47,000 decrease in the Utility category is due to the Cogen project nearing completion. With this system functioning, there is less need of a large budget in case of gas system down time.

Chemicals

Chemicals (polymer and hypochlorite) went up by \$113,000 as CVWRF's market rates for these products increased. CVWRF also needs to use more of these chemicals to meet permit. This is primarily due to the reduction in the number of functional trickling filters.

Maintenance

The Maintenance category increased by \$225,000. This was from three asset management projects; they are as follows:

- Utility piping - \$75,000
- Energy management - \$100,000
- Security lighting & exit signage - \$50,000

Insurance

The insurance category increased by \$104,000. The largest contributor to the increase was property coverage, and within this category was builders' risk coverage of \$40,000 and \$30,000 for excess liability coverage up to \$20 million. In the prior year CVWRF made the decision to provide the builders' risk insurance so that we could remove the markup from the contractors' insurance. Of the remaining increase, approximately half was from the increase in asset value from construction and the other half was from insurance rate increases.



Member Entity Contributions by Function

Functions	Total			Granger-Hunter			South Salt	Taylorsville-	Total
	Allocation	Cottonwood	Mt. Olympus	Hunter	Kearns	Murray	Lake	Bennion	
Operations	14,175,930	2,574,108	3,203,024	3,452,233	1,456,747	1,220,094	855,986	1,413,738	14,175,930
Administration	4,244,828	770,789	959,111	1,033,731	436,208	365,344	256,316	423,329	4,244,828
Contingency	300,000	54,475	67,785	73,056	30,829	25,821	18,115	29,919	300,000
Engineering	1,651,302	299,849	373,109	402,134	169,692	142,125	99,711	164,682	1,651,302
Board	63,016	11,443	14,239	15,343	6,476	5,424	3,806	6,285	63,016
Pretreatment	927,006	34,061	214,208	286,024	35,435	112,949	224,050	20,279	927,006
Lab	1,033,005	187,577	233,406	251,563	106,154	88,909	62,376	103,020	1,033,005
Capital Bond/Cash	95,135,187	0	0	0	0	0	4,573,625	0	4,573,625
State Loan Funds	25,976,110	0	0	0	0	0	1,248,802	0	1,248,802
Capital (Pay-go)	6,369,409	969,807	1,554,576	1,748,831	605,496	495,420	306,210	689,069	6,369,409
Bonds	8,797,350	1,837,342	872,910	3,311,053	1,257,109	939,932	191,435	387,569	8,797,350
Bond Issuance Costs	1,900,000	303,905	487,151	548,024	189,742	155,247	0	215,931	1,900,000
Total by Entity		7,043,356	7,979,519	11,121,992	4,293,888	3,551,265	7,840,432	3,453,821	45,284,273

Entity	Operations %	October	Pretreatment
	12 Month Average	Capital % Estimate	12 Month Average
Cottonwood	18.1583%	15.2260%	3.67%
Mt. Olympus	22.5948%	24.4069%	23.11%
Granger-Hunter	24.3528%	27.4568%	30.85%
Kearns	10.2762%	9.5063%	3.82%
Murray	8.6068%	7.7781%	12.18%
South Salt Lake	6.0383%	4.8075%	24.17%
Taylorsville-Bennion	9.9728%	10.8184%	2.19%

Percentage Pulled from August flows or 12 Month Averages

The October Capital Percentage Estimate above is based on the corrected meter data from October 2020. For billing of bond payments, capital, and pay-go, monthly flow percentages will be used until August 2020, and will be trued up to the through August Table 3 Percentages in September 2021.

Annual Cash Account Balance Review

Calculated Maximum Cash 5,523,772

Current Cash Balance	12/31/2019	8/31/2020
Cash & cash equivalents	1,638,119	3,196,174
Accounts payable	-3,127,137	-5,855,458
Member entity A/R	4,316,687	4,414,192
Month end bond draw down	871,619	2,696,251
Current Cash Balance	3,699,288	4,451,159
Difference		-1,072,613



Debt Service

The 2017A & B bond payment budgets are below:

Bond Payments	Amount
2017A Bond Principal	1,015,000
2017A Bond Interest	1,177,750
2017B Bond Principal	430,000
2017B Bond Interest	56,100
2017 Trustee Fees	3,500

Entity	2017A Bond %	Capital %	Principal	Interest	Trustee Fees
Cottonwood	27.5492%	15.2260%	279,624	324,461	700
Granger-Hunter	49.6790%	27.4568%	504,242	585,095	700
Murray	14.0733%	7.7781%	142,844	165,749	700
South Salt Lake	8.6985%	4.8075%	88,289	102,446	700
Total	100.0000%	55.2684%	1,014,999	1,177,751	2,800

Entity	2017B Bond %	Principal	Interest	Trustee Fees
Kearns	100.0000%	430,000	56,100	700

The 2019A construction funds will be fully spent by 2nd quarter of 2021. The bond payment budget is below:

Bond Payments	Amount
2019A Bond Principal	1,150,000
2019A Bond Interest	1,554,500
2019A Trustee Fees	3,500

Entity	2019 Bond %	Capital %	Principal	Interest	Trustee Fees
Cottonwood	25.3905%	15.2260%	291,991	394,695	875
Granger-Hunter	45.7864%	27.4568%	526,544	711,752	875
Kearns	15.8525%	9.5063%	182,304	246,427	875
Murray	12.9705%	7.7781%	149,161	201,626	875
Total	99.9999%	59.9672%	1,150,000	1,554,500	3,500



Debt Service - Continued

CVWRF issued a loan from the Division of Water Quality in June of 2020. The loan was \$65.1 million dollars and is funding part of the BNR construction project. This loan is interest only until July 2023, and the payment for 2021 is below:

State Loan Payments	Amount
2020 State Loan Reserve	475,000
2020 State Loan Interest	675,000
2020 Trustee Fees	3,500

Entity	Capital %	2020 State			Trustee Fees
		Loan %	Principal	Interest	
Cottonwood	15.2260%	15.9950%	75,976.00	107,966	583
Mt. Olympus	24.4069%	25.6395%	121,788.00	173,067	583
Granger-Hunter	27.4568%	28.8434%	137,006.00	194,694	585
Kearns	9.5063%	9.9864%	47,435.00	67,408	583
Murray	7.7781%	8.1709%	38,812.00	55,154	583
Taylorsville-Bennion	10.8184%	11.3648%	53,983.00	76,712	583
Total	95.1925%	100.0000%	475,000.00	675,001	3,500

CVWRF will run out of the remaining 2019A bond proceeds at the beginning of 2021 budget year. CVWRF will issue \$85 million of 2021A bonds in March/April of 2021. The bond will be 21-years, with first year as interest only. These bond proceeds will fund our capital projects for approximately one year. The bond payment amounts are below:

Bond Payments	Amount
2021A Bond Principal	0
2021A Bond Interest	2,250,000
2021A Issuance Costs	1,900,000
2021A Trustee Fees	3,500

Entity	2021A Bond %	Capital %	Principal	Interest	Trustee Fees
					Fees
Cottonwood	15.9950%	15.2260%	0	359,888	583
Mt. Olympus	25.6395%	24.4069%	0	576,889	583
Granger-Hunter	28.8434%	27.4568%	0	648,977	585
Kearns	9.9864%	9.5063%	0	224,694	583
Murray	8.1709%	7.7781%	0	183,845	583
Taylorsville-Bennion	11.3648%	10.8184%	0	255,708	583
Total	100.0000%	95.1925%	0	2,250,001	3,500



Capital

DWQ Loan Projects

For the DWQ loan, the total project capital costs are estimated to be \$24.5 million in 2021. The project is: Biological Nutrient Removal (BNR).

Bonding/Cash Project	Description	Budget
CC 30AE	BLOWER BUILDING (April 2020 - June 2022)	\$ 34,832,235
CC 5F	3W/Cooling Pump Station (February 2020 - October 2021)	12,944,440

Carryforward Capital Budgets

The capital projects to be carried forward from budget year 2020 are \$11 million. This is an estimate as of August 2020. The State Loan budget account will be carried forward after year end when the actual amount can be determined. The Projects are as follows:

Number	Name	Carryover
LTP17	3W System	\$ 5,442,959
LTP05	Headworks System Upgrades	4,253,399
LTP01A	Maintenance Building HVAC Upgrades	620,000
GFG03	Fire Protection System Changeout	450,000
EM21-2020	Cathodic Protection Replacement 2020	250,000
HR01	HR Software	75,000
BNR State Loan budget will be carried forward with the year end (YE) number after YE		
Total Capital Carryforward		11,091,358

These carryforward amounts are included in the capital budgets in the next section.



Capital - Continued

Bonding/Cash Projects

Budget year 2021 is the highest year in terms of large capital projects budget. Of the eleven projects below, six are under contract. The remaining five will be bid out towards the end of this year or during next year's budget cycle. The projects are as follows:

Bonding/Cash Project	Description	Budget
CC 30AE	BLOWER BUILDING (April 2020 - June 2022)	\$ 34,832,235
CC 5F	3W/Cooling Pump Station (February 2020 - October 2021)	12,944,440
CC 30B	BNR BASINS/PEPS Public Issued Bond (June 2020 - November 2024)	12,243,186
CC 30C	SIDESTREAM PHOSPHORUS (November 2020 - December 2022)	6,766,200
CC 30D	THICKENING BUILDING (April 2020 - August 2023)	6,278,100
CC 30EF	SIDESTREAM NITROGEN (December 2020 - April 2023)	5,747,790
LTPO5	Headworks Upgrades (February 2020 - August 2021)	7,152,236
EM14	Cogen System Upgrades (June 2018 - February 2022)	1,601,600
BTD 15	Dewatering Facility Upgrades (October 2021 - December 2023)	1,100,000
BTD14	Digester 1-5 Cover Replacement (July 2020 - November 2021)	3,667,400
FLD08	Big Cottonwood Creek Siphon/Inlet Box Rehab (December 2020 - November 2021)	2,302,000
	Contingency	500,000

Total Cash and Bond Funded Capital \$ 95,135,187



Capital - Continued

The pay-as-you-go capital

The new annual capital amount is \$6.1 million for pay-as-you-go; this was adjusted up by 2 percent for inflation over the prior year. This budget also includes \$250,000 for cathodic protection budget carryover. The pay-as-you-go capital is as follows:

Pay-as-you-go CIP	Description	Budget
LTP01A	Maintenance Building HVAC Upgrades	\$ 1,025,000
GFG03	Fire Protection System Changeout	885,000
LTP11	Primary & Secondary Clarifier Launder Replacement	560,459
LTP01F	Tunnel and Misc. Building HVAC Upgrades	550,000
	New RAS Pumps	475,000
	Natural Gas Meter Relocation	350,000
	Influent Pumps New	350,000
EM21	Cathodic Protection Replacement	250,000
IT16	SCADA/PLC Changeout and Upgrades	220,000
	Plant Gates	210,000
GFG18	Additional Diesel Storage Tank	150,000
	UV Channel Power Distribution Units	125,000
LTP07	Influent Pump Right Angle Gear Drive Rebuild	121,000
BTD11	Compost Covers (six)	120,000
	Sludge Trailer	107,700
RS14	Pretreatment Sampling Vehicles	102,335
	Showers & Eye Wash Tempering	101,500
GFG17	Security Fencing & Gate Upgrades Around Plant	100,000
HR01	HR Software	75,000
	Skid Steer Loader	65,000
	Rebuild Primary Clarifier Drives 7-10	55,000
RS16	Operations and Maintenance Pickups	52,015
	Admin Building Roof/HVAC units	50,000
EM-M	Air Gap Tank Replacement	50,000
	Lab Analytical Pumps	49,000
IT 28	PI Tags	40,000
GFG22	Safety Gantry Equipment	10,000
GFG19	Electrical Conduit Bending Equipment	8,000
GFG21	Pretreatment Sampling Equipment	6,400
GFG20	Pretreatment Ice Machine	6,000
	Contingency	100,000

Pay-as-you-go CIP Totals \$6,369,409

Budget Account Details

The remaining pages are the general ledger accounts with the requested budget with prior year's budget and actuals.

CVWRF 2021 Budget Worksheet

Account	Description	2020 YTD				2021 GM Budget	% Change	\$ Change
		2018 Actual	2019 Actual	Actual	2020 Budget			
10-401-4001	Operations Wages	1,582,868	1,643,725	1,357,582	1,989,329	2,128,111	7%	138,782
10-401-4002	Operations Overtime	771	22,211	32,053	54,000	54,000	0%	0
10-401-4003	Operations Retirement	78,832	416,485	346,921	510,845	545,541	7%	34,696
10-401-4004	Operations Benefits	918,873	707,030	654,890	801,974	830,689	4%	28,715
10-401-4020	Operations Unemployment	-	-	379	10,000	10,000	0%	0
10-401-4021	Operations Uniforms	9,716	14,347	12,280	12,500	14,400	15%	1,900
10-401-4022	Operations Travel and Learning	34,662	42,310	2,945	57,000	53,400	-6%	-3,600
10-401-4023	Operations Memberships	1,485	1,825	1,105	2,720	2,511	-8%	-209
10-401-4027	Operations Supplies	43,500	44,763	42,576	43,800	23,000	-47%	-20,800
10-401-4100	Operations Contract Services	-	-	-	-	-	100%	0
10-401-4300	Operations Telephone	5,131	4,688	4,423	6,000	6,000	0%	0
10-401-4600	Operations Water	18,673	13,831	15,708	18,500	18,500	0%	0
10-401-5100	Operations Polymer	168,613	230,551	215,181	225,000	225,000	0%	0
10-401-5200	Operations Hypo Chlorite	86,830	108,704	124,993	130,000	154,000	18%	24,000
10-401-5300	Operations Ferric Chloride	145,449	162,540	185,689	151,700	250,098	65%	98,398
10-401-5400	Operations Citric Acid	2,519	2,531	-	4,000	4,090	2%	90
10-401-5500	Operations Odor Control	-	-	-	-	5,000	100%	5,000
10-401-6000	Operations Insurance	209,000	108,071	217,717	218,844	243,930	11%	25,086
10-401-6100	Operations Tipping Fees	92,117	63,313	64,133	72,000	75,000	4%	3,000
10-401-6200	Operations Tools & Small Equipment	-	-	-	-	35,000	100%	35,000
10-401-6400	Operations Maintenance	66,598	101,970	114,439	196,844	145,036	-26%	-51,808
10-401-6700	Operations Fuel	5,720	17,635	5,822	15,000	15,000	0%	0
				Operations	4,520,056	4,838,306	7%	318,250
10-401-7070	Operations Pay-As-You-Go	334,519	354,793	143,529	158,855	152,015	-4%	-6,840
				Operations Capital	158,855	152,015	-4%	-6,840
10-402-4001	Mechanics Wages	687,234	723,448	604,340	790,382	896,557	13%	106,175
10-402-4002	Mechanics Overtime	671	4,741	4,802	12,000	12,000	0%	0
10-402-4003	Mechanics Retirement	34,739	181,051	152,064	200,601	227,144	13%	26,543
10-402-4004	Mechanics Benefits	398,554	290,105	264,261	311,199	312,947	1%	1,748
10-402-4021	Mechanics Uniforms	5,066	9,733	7,891	13,418	13,640	2%	222
10-402-4022	Mechanics Travel and Learning	32,098	26,864	1,846	30,380	29,980	-1%	-400
10-402-4023	Mechanics Memberships	1,426	950	795	2,100	2,100	0%	0
10-402-4027	Mechanics Supplies	1,943	1,216	5,869	12,000	12,000	0%	0
10-402-4100	Mechanics Contract Services	207,174	180,752	221,734	244,500	272,490	11%	27,990
10-402-4300	Mechanics Telephone	1,742	1,495	1,445	3,560	3,660	3%	100
10-402-6000	Mechanics Insurance	-	-	77,414	77,860	95,200	22%	17,340
10-402-6300	Mechanics Vehicles Maintenance	11,627	4,901	2,913	15,000	15,000	0%	0
10-402-6400	Mechanics Maintenance	1,167,626	924,745	696,228	875,700	860,100	-2%	-15,600
				Mechanics	2,588,700	2,752,818	6%	164,118
10-402-7070	Mechanics Pay-As-You-Go	214,713	1,981,005	302,621	623,300	1,611,459	159%	988,159
				Mechanics Capital	623,300	1,611,459	159%	988,159
10-403-4001	Electrical Wages	402,239	446,622	425,492	598,314	581,379	-3%	-16,935
10-403-4002	Electrical Overtime	625	6,678	7,922	11,000	11,000	0%	0
10-403-4003	Electrical Retirement	27,357	112,075	107,243	152,331	148,098	-3%	-4,233
10-403-4004	Electrical Benefits	168,656	98,456	113,191	147,224	168,675	15%	21,451
10-403-4021	Electrical Uniforms	3,534	5,609	4,979	8,360	8,360	0%	0
10-403-4022	Electrical Travel and Learning	11,871	5,771	2,287	18,100	19,100	6%	1,000
10-403-4023	Electrical Memberships	854	375	669	1,470	1,470	0%	0
10-403-4100	Electrical Contract Services	246,980	230,144	60,698	254,000	247,000	-3%	-7,000
10-403-4300	Electrical Telephone	1,668	1,875	1,660	2,640	2,640	0%	0
10-403-6200	Electrical Tools & Small Equipment	-	-	11,127	18,000	15,000	-17%	-3,000
10-403-6400	Electrical Maintenance	488,464	328,731	294,928	640,000	628,000	-2%	-12,000
				Electrical	1,851,439	1,830,722	-1%	-20,717
10-403-7070	Electrical Pay-As-You-Go	188,316	644,518	135,414	1,426,950	8,000	-99%	-1,418,950
				Electrical Capital	1,426,950	8,000	-99%	-1,418,950
10-404-4001	Building & Grounds Wages	156,006	185,761	158,001	183,127	189,579	4%	6,452
10-404-4002	Building & Grounds Overtime	-	1,375	1,900	3,500	3,500	0%	0
10-404-4003	Building & Grounds Retirement	6,891	36,380	31,599	39,658	41,521	5%	1,863

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Account	Description	2020 YTD				2021 GM Budget	% Change	\$ Change
		2018 Actual	2019 Actual	Actual	2020 Budget			
10-404-4004	Building & Grounds Benefits	103,171	84,874	74,588	87,928	87,422	-1%	-506
10-404-4021	Building & Grounds Uniforms	2,385	3,219	2,055	3,870	3,974	3%	104
10-404-4022	Building & Grounds Travel and Learning	6,190	190	-	1,160	1,160	0%	0
10-404-4023	Building & Grounds Memberships	-	340	-	520	520	0%	0
10-404-4025	Building & Grounds Janitorial	-	28,349	27,583	66,000	66,000	0%	0
10-404-4027	Building & Grounds Supplies	17,785	640	1,454	1,600	2,000	25%	400
10-404-4100	Building & Grounds Contract Services	52,023	36,866	57,349	58,250	49,600	-15%	-8,650
10-404-4300	Building & Grounds Telephone	97	84	72	240	240	0%	0
10-404-6000	Building & Grounds Insurance	-	-	-	-	-	100%	0
10-404-6400	Building & Grounds Maintenance	30,397	44,430	38,182	48,500	49,500	2%	1,000
Building & Grounds					494,353	495,016	0%	663
10-405-4001	Biosolids & Compost Wages	348,685	372,324	300,237	441,424	409,279	-7%	-32,145
10-405-4002	Biosolids & Compost Overtime	-	8,230	10,744	13,000	15,000	15%	2,000
10-405-4003	Biosolids & Compost Retirement	17,607	95,091	75,696	113,609	99,313	-13%	-14,296
10-405-4004	Biosolids & Compost Benefits	200,788	135,825	133,059	158,701	157,738	-1%	-963
10-405-4021	Biosolids & Compost Uniforms	1,305	4,923	4,509	4,500	6,000	33%	1,500
10-405-4022	Biosolids & Compost Travel and Learning	3,373	-	180	4,000	4,000	0%	0
10-405-4023	Biosolids & Compost Memberships	9,398	3,788	3,357	3,925	3,875	-1%	-50
10-405-4024	Biosolids & Compost Credit Card Fees	-	9,195	15,641	12,000	15,000	25%	3,000
10-405-4027	Biosolids & Compost Supplies	7,070	11,439	9,087	10,000	12,500	25%	2,500
10-405-4100	Biosolids & Compost Contract Services	650	650	550	1,300	1,500	15%	200
10-405-4300	Biosolids & Compost Telephone	4,831	3,586	2,459	3,152	4,554	44%	1,402
10-405-5800	Biosolids & Compost Samples	3,378	495	1,191	3,900	4,200	8%	300
10-405-6000	Biosolids & Compost Insurance	2,000	6,663	43,982	43,077	46,670	8%	3,593
10-405-6100	Biosolids & Compost Tipping Fees	194,004	207,216	168,744	217,750	249,900	15%	32,150
10-405-6200	Biosolids & Compost Tools & Small Equipment	-	-	328	5,300	5,300	0%	0
10-405-6400	Biosolids & Compost Maintenance	122,040	131,835	123,673	186,500	206,000	10%	19,500
10-405-6700	Biosolids & Compost Fuel	117,038	115,414	58,529	128,240	130,000	1%	1,760
Bio-solids/Compost					1,350,378	1,370,829	2%	20,451
10-405-7070	Biosolids & Compost Pay-As-You-Go	223,658	412,564	172,036	172,120	292,700	70%	120,580
Bio-solids/Compost Capital					172,120	292,700	70%	120,580
10-406-4001	Energy Management Wages	426,977	386,434	258,181	415,112	424,310	2%	9,198
10-406-4002	Energy Management Overtime	1,144	10,204	14,107	11,000	15,000	36%	4,000
10-406-4003	Energy Management Retirement	25,804	99,159	68,012	105,280	109,831	4%	4,551
10-406-4004	Energy Management Benefits	194,496	115,675	73,704	137,058	112,097	-18%	-24,961
10-406-4021	Energy Management Uniforms	3,125	3,492	3,094	4,500	6,000	33%	1,500
10-406-4022	Energy Management Travel and Learning	3,346	27,000	900	15,000	10,000	-33%	-5,000
10-406-4023	Energy Management Memberships	75	985	170	360	450	25%	90
10-406-4300	Energy Management Telephone	576	192	-	700	900	29%	200
10-406-4400	Energy Management Natural Gas	545,172	457,100	312,014	625,000	575,000	-8%	-50,000
10-406-4500	Energy Management Power	461,061	467,709	356,021	675,000	675,000	0%	0
10-406-6000	Energy Management Insurance	25,000	6,712	31,543	30,615	45,020	47%	14,405
10-406-6400	Energy Management Maintenance	210,032	230,582	270,513	524,720	539,325	3%	14,605
10-406-6700	Energy Management Fuel	-	221	7,708	20,000	30,000	50%	10,000
Energy Management					2,564,345	2,542,933	-1%	-21,412
10-406-7070	Energy Management Pay-As-You-Go	585,493	233,786	126,787	149,000	-	-100%	-149,000
Energy Management Capital					149,000	-	-100%	-149,000
Total Operations Budget					15,899,496	15,894,798	0%	(4,698)
10-501-4001	Lab Wages	412,622	396,777	276,130	354,999	376,345	6%	21,346
10-501-4002	Lab Overtime	1,924	9,383	7,057	10,500	11,000	5%	500
10-501-4003	Lab Retirement	16,879	100,251	70,696	91,379	96,838	6%	5,459
10-501-4004	Lab Benefits	190,872	127,564	107,388	134,334	126,972	-5%	-7,362
10-501-4021	Lab Uniforms	615	789	1,820	3,200	3,200	0%	0
10-501-4022	Lab Travel and Learning	4,622	4,058	5,513	9,650	9,650	0%	0
10-501-4023	Lab Memberships	170	450	170	600	600	0%	0
10-501-4026	Lab Postage	-	-	29	3,000	100	-97%	-2,900
10-501-4027	Lab Supplies	37,571	75,015	78,316	75,000	70,000	-7%	-5,000
10-501-4040	Lab Professional Fees	148,830	166,349	131,041	190,000	200,000	5%	10,000

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Account	Description	2020 YTD				2021 GM Budget	% Change	\$ Change
		2018 Actual	2019 Actual	Actual	2020 Budget			
10-501-4300	Lab Telephone	1,338	1,150	803	1,400	1,400	0%	0
10-501-5700	Lab Chemicals	51,758	25,404	37,910	58,750	45,000	-23%	-13,750
10-501-6000	Lab Insurance	1,000	186	1,750	1,760	1,900	8%	140
10-501-6200	Lab Tools & Small Equipment	-	4,798	-	-	20,000	100%	20,000
10-501-6400	Lab Maintenance	59,660	46,638	34,245	64,000	70,000	9%	6,000
				Lab	998,572	1,033,005	3%	34,433
10-501-7070	Lab Pay-As-You-Go	64,019	9,647	27,169	31,500	49,000	56%	17,500
				Lab Capital	31,500	49,000	56%	17,500
10-502-4001	Pretreatment Wages	446,175	462,161	405,769	565,166	558,836	-1%	-6,330
10-502-4002	Pretreatment Overtime	603	3,167	2,467	6,000	6,000	0%	0
10-502-4003	Pretreatment Retirement	21,691	114,540	99,678	142,795	141,214	-1%	-1,581
10-502-4004	Pretreatment Benefits	246,648	170,187	148,162	178,966	178,250	0%	-716
10-502-4021	Pretreatment Uniforms	464	1,310	1,046	1,600	1,600	0%	0
10-502-4022	Pretreatment Travel and Learning	6,929	11,115	-	14,000	14,000	0%	0
10-502-4023	Pretreatment Memberships	806	510	919	1,250	1,050	-16%	-200
10-502-4027	Pretreatment Supplies	2,136	1,914	1,856	3,800	3,800	0%	0
10-502-4040	Pretreatment Professional Fees	-	210	650	3,000	3,000	0%	0
10-502-4300	Pretreatment Telephone	5,467	5,366	3,696	6,700	6,700	0%	0
10-502-6000	Pretreatment Insurance	1,000	7,247	646	650	940	45%	290
10-502-6400	Pretreatment Maintenance	137,883	12,033	5,281	26,100	11,616	-55%	-14,484
				Pretreatment	950,027	927,006	-2%	-23,021
10-502-7070	Pretreatment Pay-As-You-Go	30,831	45,714	62,256	63,000	114,735	82%	51,735
				Pretreatment Capital	63,000	114,735	82%	51,735
10-503-4001	Interceptor Wages	13,377	-	-	-	-	100%	0
10-503-4004	Interceptor Benefits	3,342	-	-	-	-	100%	0
10-503-4023	Interceptor Memberships	-	661	-	-	-	100%	0
10-503-4027	Interceptor Supplies	-	28	-	-	-	100%	0
10-503-6000	Interceptor Insurance	1,000	-	-	-	-	100%	0
10-503-6400	Interceptor Maintenance	573	22,101	-	-	-	100%	0
				Interceptor	-	-	100%	0
10-600-4001	Board Wages	32,633	34,158	25,256	37,736	42,016	11%	4,280
10-600-4022	Board Travel and Learning	-	1,393	-	-	7,500	100%	7,500
10-600-4028	Board Fines and Penalties	-	-	-	-	3,000	100%	3,000
10-600-4029	Board Miscellaneous	2,772	6,846	16,263	16,300	10,500	-36%	-5,800
10-600-6000	Board Insurance	1,000	-	-	-	-	100%	0
				Board	54,036	63,016	17%	8,980
10-601-4001	GM Wages	371,848	359,653	448,302	555,111	444,544	-20%	-110,567
10-601-4003	GM Retirement	20,963	88,074	109,461	134,878	107,237	-20%	-27,641
10-601-4004	GM Benefits	133,892	76,591	60,069	88,415	76,256	-14%	-12,159
10-601-4021	GM Uniforms	(32)	454	276	1,500	1,500	0%	0
10-601-4022	GM Travel and Learning	32,494	23,186	1,188	12,100	12,100	0%	0
10-601-4023	GM Memberships	1,303	1,058	1,414	2,000	2,000	0%	0
10-601-4026	GM Postage	3,213	3,384	3,170	3,200	4,000	25%	800
10-601-4027	GM Supplies	8,287	12,184	4,350	8,500	8,500	0%	0
10-601-4029	GM Miscellaneous	10,676	16,466	12,242	7,500	12,000	60%	4,500
10-601-4032	GM Legislative Issues	-	273	-	50,000	50,000	0%	0
10-601-4040	GM Professional Fees	71,868	56,797	60,694	115,000	125,000	9%	10,000
10-601-4300	GM Telephone	2,799	3,038	1,676	3,000	3,300	10%	300
10-601-6000	GM Insurance	27,184	3,873	6,473	6,510	9,350	44%	2,840
10-601-6400	GM Maintenance	13,000	29,248	9,711	18,000	18,000	0%	0
				General Manager	1,005,714	873,787	-13%	-131,927
10-602-4001	HR Wages	231,212	248,782	215,489	277,733	326,309	17%	48,576
10-602-4002	HR Overtime	-	108	94	500	500	0%	0
10-602-4003	HR Retirement	12,139	70,332	53,354	69,559	81,704	17%	12,145
10-602-4004	HR Benefits	104,440	67,524	56,847	70,920	72,319	2%	1,399

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Account	Description	2020 YTD				2021 GM Budget	% Change	\$ Change
		2018 Actual	2019 Actual	Actual	2020 Budget			
10-602-4022	HR Travel and Learning	29,915	27,735	5,648	37,850	37,850	0%	0
10-602-4023	HR Memberships	3,560	1,943	643	2,770	2,770	0%	0
10-602-4025	HR Notices	290	450	600	1,000	1,000	0%	0
10-602-4027	HR Supplies	761	323	332	1,000	1,000	0%	0
10-602-4029	HR Miscellaneous	20,041	13,094	14,555	19,600	24,000	22%	4,400
10-602-4040	HR Professional Fees	1,469	21,100	20,524	27,080	7,025	-74%	-20,055
10-602-4300	HR Telephone	2,448	1,332	1,767	2,760	2,760	0%	0
10-602-6400	HR Maintenance	75	176	32	2,500	2,500	0%	0
Human Resources					513,272	559,737	9%	46,465
10-603-4001	Finance Wages	372,243	455,373	355,162	474,214	518,501	9%	44,287
10-603-4002	Finance Overtime	1,745	3,087	187	6,000	6,000	0%	0
10-603-4003	Finance Retirement	17,758	104,552	86,672	111,860	124,644	11%	12,784
10-603-4004	Finance Benefits	197,763	137,387	121,374	146,854	147,772	1%	918
10-603-4021	Finance Uniforms	883	1,068	166	750	750	0%	0
10-603-4022	Finance Travel and Learning	9,304	18,392	4,364	12,600	14,000	11%	1,400
10-603-4023	Finance Memberships	432	335	50	800	800	0%	0
10-603-4027	Finance Supplies	1,169	977	173	1,200	1,200	0%	0
10-603-4040	Finance Professional Fees	13,915	13,600	-	19,500	19,500	0%	0
10-603-4300	Finance Telephone	3,765	3,082	2,006	2,880	3,480	21%	600
10-603-6200	Finance Tools & Small Equipment	-	-	-	1,000	1,000	0%	0
10-603-6400	Finance Maintenance	2,815	2,480	-	2,500	2,500	0%	0
Finance					780,158	840,147	8%	59,989
10-604-4001	IT Wages	796,150	802,222	703,726	865,726	851,304	-2%	-14,422
10-604-4002	IT Overtime	-	11,052	55,215	31,500	11,500	-63%	-20,000
10-604-4003	IT Retirement	38,604	202,769	189,267	224,310	215,704	-4%	-8,606
10-604-4004	IT Benefits	365,199	208,822	183,848	221,850	196,313	-12%	-25,537
10-604-4021	IT Uniforms	1,545	1,071	592	1,500	-	-100%	-1,500
10-604-4022	IT Travel and Learning	41,487	52,220	8,389	31,000	35,000	13%	4,000
10-604-4023	IT Memberships	394	359	219	500	500	0%	0
10-604-4040	IT Professional Fees	257,102	165,612	-	217,000	45,000	-79%	-172,000
10-604-4300	IT Telephone	8,675	8,490	7,289	9,000	9,000	0%	0
10-604-6200	IT Tools & Small Equipment	17,851	12,855	10,557	10,000	15,000	50%	5,000
10-604-6400	IT Maintenance	346,396	361,584	118,496	162,000	200,336	24%	38,336
10-604-6500	IT Software Maintenance	-	4,853	180,542	293,330	391,500	33%	98,170
Information Technology					2,067,716	1,971,157	-5%	(96,559)
10-604-7070	IT Pay-As-You-Go	462,026	917,751	481,239	839,750	670,000	-20%	-169,750
Information Technology Capital					839,750	670,000	-20%	-169,750
Total Administration					5,206,610	4,914,828	-6%	-291,782
10-605-4001	Safety Wages	169,672	183,637	128,736	311,217	176,153	-43%	-135,064
10-605-4002	Safety Overtime	-	956	616	2,000	2,000	0%	0
10-605-4003	Safety Retirement	8,597	46,148	32,173	78,305	44,540	-43%	-33,765
10-605-4004	Safety Benefits	75,812	63,387	54,130	81,527	64,488	-21%	-17,039
10-605-4021	Safety Uniforms	632	563	111	1,050	500	-52%	-550
10-605-4022	Safety Travel and Learning	7,079	2,394	940	5,050	7,500	49%	2,450
10-605-4023	Safety Memberships	1,715	2,025	1,290	2,520	2,465	-2%	-55
10-605-4027	Safety Supplies	4,351	455	321	600	800	33%	200
10-605-4040	Safety Professional Fees	-	-	965	1,400	1,400	0%	0
10-605-4100	Safety Physicals & Testing	2,972	4,227	10,945	8,500	6,000	-29%	-2,500
10-605-4300	Safety Telephone	1,029	1,374	1,101	2,000	2,000	0%	0
10-605-6200	Safety Tools & Small Equipment	237	756	6,550	6,780	6,550	-3%	-230
10-605-6400	Safety Maintenance	12,036	33,760	28,081	31,930	30,910	-3%	-1,020
Safety					532,879	345,306	-35%	(187,573)
10-605-7070	Safety Pay-As-You-Go-Capital	-	-	-	-	10,000	100%	10,000
Engineering Capital					-	10,000	100%	10,000
10-606-4001	Engineering Wages	258,708	350,566	165,744	237,557	391,577	65%	154,020

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Account	Description	2020 YTD			2020 Budget	2021 GM Budget	% Change	\$ Change
		2018 Actual	2019 Actual	Actual				
10-606-4002	Engineering Overtime	32	1,034	213	3,000	3,000	0%	0
10-606-4003	Engineering Retirement	18,840	84,940	40,674	60,140	98,646	64%	38,506
10-606-4004	Engineering Benefits	89,845	74,683	55,185	72,452	107,044	48%	34,592
10-606-4021	Engineering Uniforms	170	848	111	600	600	0%	0
10-606-4022	Engineering Travel and Learning	10,726	16,539	1,315	15,000	15,800	5%	800
10-606-4023	Engineering Memberships	175	308	235	400	400	0%	0
10-606-4027	Engineering Supplies	538	181	846	1,900	2,400	26%	500
10-606-4040	Engineering Professional Fees	805,126	469,092	270,528	535,000	622,000	16%	87,000
10-606-4300	Engineering Telephone	1,425	2,153	956	1,600	1,600	0%	0
10-606-6000	Engineering Insurance	-	-	149	150	40,235	26723%	40,085
10-606-6400	Engineering Maintenance	3,857	63,949	12,181	184,000	368,000	100%	184,000
				Engineering	1,111,799	1,651,302	49%	539,503
10-606-7070	Engineering Pay-As-You-Go	341,772	482,792	1,381,137	2,463,800	3,461,500	40%	997,700
				Engineering Capital	2,463,800	3,461,500	40%	997,700
10-610-4700	Contingency	-	177,000	-	300,000	300,000	0%	0
10-700-7001	Capital Bond/Cash Cogen	7,263,234	6,462,605	2,614,968	3,660,000	1,601,600	-56%	-2,058,400
10-700-7002	Capital Bond/Cash Influent Box	2,548,867	805,349	78,384	100,000	2,302,000	2202%	2,202,000
10-700-7003	Capital Bond/Cash - Secondary Clarifiers	5,717,622	2,824,206	241,209	210,000	1,100,000	424%	890,000
10-700-7004	Capital Bond/Cash Blend & Equilization, Digester C	1,534,541	838,394	64,234	75,000	-	-100%	-75,000
10-700-7005	Capital Bond/Cash Nutrient Removal Desig	3,595,777	5,999,177	1,303,935	2,153,186	12,243,186	469%	10,090,000
10-700-7006	Capital Bond/Cash Slip Lining	4,247,578	673,332	1,396,105	1,450,000	-	-100%	-1,450,000
10-700-7007	Capital Bond/Cash 3W/Cooling Pump Statio	403,848	1,207,338	6,250,358	14,160,000	12,944,440	-9%	-1,215,560
10-700-7008	Headworks, Screenings, HVAC, Seismic, and Gates	-	752,865	4,725,143	10,280,579	7,152,236	-30%	-3,128,343
10-700-7009	Headworks Seismic Upgrades	-	14,458	-	1,800,000	3,667,400	104%	1,867,400
10-700-7010	HW, Fermentors, Sludge Thickening Odor Control	-	3,100,321	402,258	550,000	-	-100%	-550,000
10-700-7011	BNR Basins/PEPS	-	3,272,679	3,049,290	14,349,000	25,976,110	81%	11,627,110
10-700-7012	Secondary Clarifiers Launderers & Weirs	-	35,685	363,455	454,125	-	-100%	-454,125
10-700-7013	Anaerobic & Aeration Basin	-	-	330	500	-	-100%	-500
10-700-7014	RAS/Denite	-	388,146	4,831,453	7,676,860	34,832,235	354%	27,155,375
10-700-7015	Digester Cover & Recoating	-	20,000	651,761	1,862,525	6,766,200	263%	4,903,675
10-700-7016	Thickening Building	-	-	768,373	1,949,720	6,278,100	222%	4,328,380
10-700-7017	Sidestream Nitrogen	-	20,000	378,220	809,713	5,747,790	610%	4,938,077
10-700-7030	Construction Contingency	-	-	-	663,025	500,000	-25%	-163,025
				Capital	62,204,233	121,111,297	95%	58,907,064
10-800-8300	Fiscal Charges	6,179	404,614	763,877	670,000	1,900,000	184%	1,230,000
10-801-8117	Principle 2017A Bond	905,000	935,000	975,000	976,750	1,018,500	4%	41,750
10-801-8119	Principle 2019B Bond	-	-	1,090,000	1,093,500	1,153,500	5%	60,000
10-801-8120	Principal State SRF Loan	-	-	-	-	475,000	100%	475,000
10-801-8121	Principle 2021A Bond	-	-	-	-	3,500	100%	3,500
10-801-8217	Interest 2017A Bond	1,287,725	1,255,450	1,217,250	1,217,250	1,177,750	-3%	-39,500
10-801-8219	Interest 2019B Bond	-	268,343	1,610,100	1,610,100	1,554,500	-3%	-55,600
10-801-8220	Interest State SRF Loan 2020	-	-	-	-	678,500	100%	678,500
10-801-8221	Interest 2021A Bond	-	-	-	-	2,250,000	100%	2,250,000
10-804-8118	Principle 2017B Bond	350,000	410,000	420,000	421,750	430,000	2%	8,250
10-804-8218	Interest 2017B Bond	80,935	74,065	65,655	65,655	56,100	-15%	-9,555
10-870-8200	Interest	-	-	-	168,750	-	-100%	-168,750
				Bond Payments	6,223,755	10,697,350		
				CVWRF Total Budget	96,039,707	160,573,143	67%	64,533,436