



Central Valley Water Reclamation Facility



2022 Calendar Year Adopted 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



Central Valley Water
Reclamation
Facility

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Budget Summary

	2021	2022	% Changes
Revenue			
Member Entity Operations	22,395,087	23,771,376	6.15%
Member Entity Bonds	10,697,350	21,570,773	101.65%
Member Entity Capital	12,801,836	12,252,344	-4.29%
State Loan Proceeds	24,727,308	28,912,558	16.93%
Use of Bond Proceeds	90,561,562	83,430,768	-7.87%
Total Revenue/Bond Proceeds	161,183,143	169,937,819	5.43%
Expenses			
Wages & Benefits	13,186,257	13,996,612	6.15%
Operations	1,287,825	1,293,656	0.45%
Contract Services	1,599,515	1,567,940	-1.97%
Utilities	1,316,734	1,443,636	9.64%
Chemicals	683,188	787,222	15.23%
Maintenance	3,538,323	3,752,863	6.06%
Insurance	483,245	529,447	9.56%
Contingency	300,000	400,000	33.33%
Total Expenses	22,395,087	23,771,376	6.15%
Bonds & Capital			
Debt Service	10,697,350	21,570,773	101.65%
Capital	128,090,706	124,595,670	-2.73%
Total Bonds and Capital	138,788,056	146,166,443	5.32%
Total Budget	161,183,143	169,937,819	5.43%

Wages & Benefits

The total year-to-year change for personnel wages and benefits is an increase of 6.15 percent which includes a 5.2 percent cost-of-living adjustment (COLA), 2.0 percent merit, 2.1 percent annual career ladder increase (28 possible staff). The COLA is based on the Bureau of Labor Statistics, West Region Consumer Price Index (CPI). The Board has decided to go with the July West Region CPI to adjust COLA for 2022, as per the old policy, but are evaluating a policy change in the coming months to apply to future budgets. The July West Region consumer price index information is on the following page:



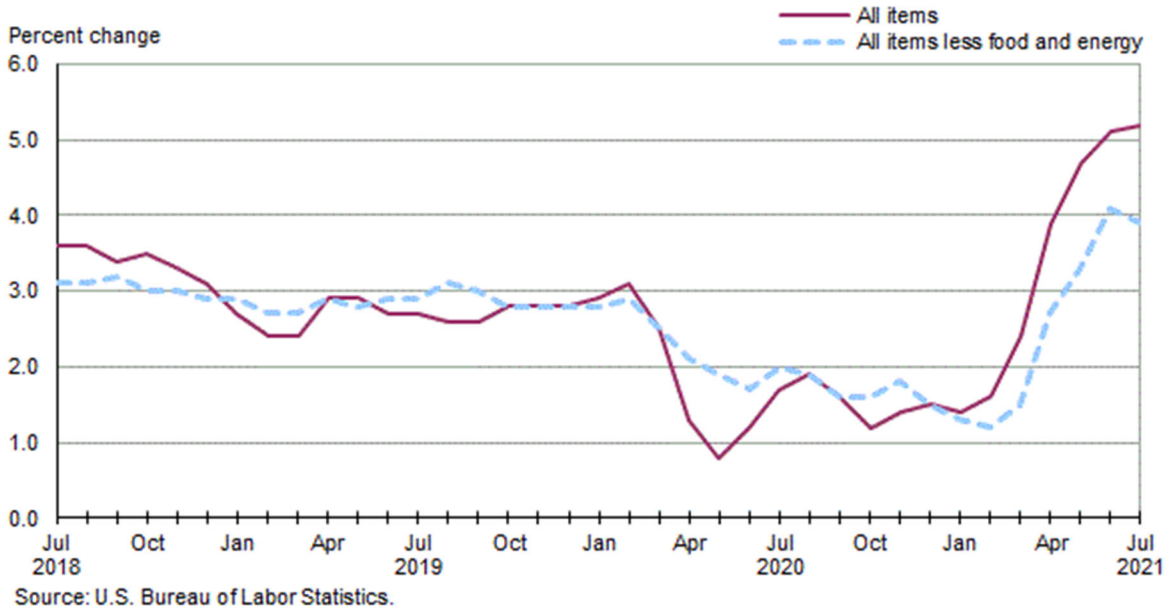
Consumer Price Index, West Region — July 2021

Area prices were up 0.6 percent over the past month, up 5.2 percent from a year ago

Prices in the West Region, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 0.6 percent in July, the U.S. Bureau of Labor Statistics reported today. (See table A.) The July increase was influenced by higher prices for shelter, food, and gasoline. (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 rose 5.2 percent. (See chart 1 and table A.) Food prices increased 4.6 percent. Energy prices jumped 24.9 percent, largely the result of an increase in the price of gasoline. The index for all items less food and energy increased 3.9 percent over the year. (See table 1.)

Chart 1. Over-the-year percent change in CPI-U, West region, July 2018–July 2021



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

Staffing

There are no additional positions in the budget. One position was moved from the Electrical Department to the Operations Department. This change was made help prepare for the upcoming operational needs of the new Biological Nutrient Removal (BNR) process. One additional operational position will need to be added in the future prior to going live with the BNR system.

It is anticipated that two employees will be retiring in 2022. These payouts have been budgeted and are part of the increase in Wages & Benefits.

Health insurance is budgeted to increase by 2 percent. In 2021, health insurance decreased by 3.77 percent and in 2020 increased 4.41 percent. The projected national average increase for 2022 is 7 percent*. CVWRF management is pleased that our increase is well below the national average.

*<https://www.shrm.org/ResourcesAndTools/hr-topics/benefits/Pages/rising-inflation-will-affect-health-care-costs.aspx>



2021 Staffing Summary

Position Description	2021 Employee Count	2022 Employee Count
Plant Superintendent	1	1
Operations Supervisor	4	4
Operators	24	25
Operations	29	30
Maintenance Manager	1	1
Mechanical Supervisor	1	1
Mechanics	9	9
Maintenance	11	11
Electrical Supervisor	2	1
Electricians	5	5
Electrical	7	6
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	2021 Employee Count	2022 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 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	7	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	1	1
Engineer Tech/Project Coordinator	1	1
Engineering Intern (Part time)	0.25	0.25
Engineering	3.25	3.25
Safety Manager	1	1
Safety Specialist	1	1
Safety	2	2
Employee Count	97.25	97.25



Operating Budget Changes

Operations

The Operations category contains Travel & Training, Uniforms, Subscriptions, Janitorial, Tipping Fees, and Supplies. This category is essentially flat, with an increase of only \$5,800 over the prior year.

In the past, the Tools & Small Equipment budget accounts were aggregated under the Operations budget category for reporting purposes. However, we believe it makes more sense to include the Tools & Small Equipment budget accounts under the Maintenance budget category. Therefore, this change has been made in the 2022 budget document.

Contract Services

The Contract Services category line decreased by \$31,000. This is mainly from decreases in IT and Engineering professional fees budget account.

Utilities

The \$126,000 increase in the Utility category is due to the recent spike in natural gas prices. Natural gas along with digester gas is used to power the cogen engines which provide electricity for the entire facility.

Chemicals

Chemicals (polymer, hypochlorite, ferric sulfate, magnesium chloride) went up by \$104,000. This increase was primarily due to an increase in market rates for these products and a small increase in usage due to increasing solids loading and hydrogen sulfide levels in the influent.

Maintenance

The Maintenance category increased by \$214,000. There were some budget accounts that decreased, but most of the increase was from the following projects.

- Belt filter press rebuild - \$150,000
- Interceptor cleaning - \$75,000

Insurance

The insurance category increased by \$46,000. Approximately 70 percent of this increase was from the increase in asset value from construction of the new facilities and the remaining 30 percent was from insurance rate increases.

Contingency

This category increased \$100,000 to account for the potential need to purchase chemicals to perform chemically enhanced primary treatment (CEPT) when the next trickling filter is removed to make way for the BNR construction. CEPT may be needed on a temporary basis during construction to remove additional BOD in the primary clarifiers to offload the remaining trickling filters and help ensure compliance with the effluent ammonia limit. If contingency budget is required to be used, management will come to the Board for approval.



Member Entity Contributions by Function

The July Capital Percentage Estimate below is based on meter data from October 2020 to July 2021.

Functions	Total Allocation	Cottonwood	Mt. Olympus	Granger-Hunter	Kearns	Murray	South Salt Lake	Taylorsville-Bennion	Total
Operations	15,103,219	2,352,780	3,673,481	3,877,839	1,642,083	1,173,173	739,560	1,644,303	15,103,219
Administration	4,380,576	682,407	1,065,466	1,124,736	476,274	340,271	214,504	476,918	4,380,576
Contingency	400,000	62,312	97,290	102,701	43,490	31,071	19,587	43,549	400,000
Engineering	1,653,382	257,564	402,144	424,513	179,763	128,430	80,962	180,006	1,653,382
Board	64,452	10,041	15,677	16,545	7,008	5,007	3,157	7,017	64,452
Pretreatment	1,102,500	50,054	226,785	363,160	43,329	153,579	246,078	19,515	1,102,500
Lab	1,067,247	166,256	259,582	274,019	116,036	82,901	52,260	116,193	1,067,247
Capital Bond/Cash	87,722,965	0	0	0	0	0	4,292,197	0	4,292,197
State Loan Funds	30,400,000	0	0	0	0	0	1,487,442	0	1,487,442
Capital (Pay-go)	6,472,705	1,013,218	1,572,945	1,660,415	703,053	502,334	316,703	704,037	6,472,705
Bonds	21,549,773	3,977,661	4,093,486	6,518,417	2,804,587	1,972,049	351,362	1,832,211	21,549,773
Fiscal Charges	21,000	3,742	2,167	3,743	3,741	3,741	1,700	2,166	21,000
Total by Entity		8,576,035	11,409,023	14,366,088	6,019,364	4,392,556	7,805,512	5,025,915	57,594,493

Entity	Operations 12 Month Estimate	September 12 Month Capital %	Pretreatment 12 Month Average
Cottonwood	15.5780%	15.6537%	4.54%
Mt. Olympus	24.3225%	24.3012%	20.57%
Granger-Hunter	25.6756%	25.6526%	32.94%
Kearns	10.8724%	10.8618%	3.93%
Murray	7.7677%	7.7608%	13.93%
South Salt Lake	4.8967%	4.8929%	22.32%
Taylorsville-Bennion	10.8871%	10.8770%	1.77%
	100.0000%		

Percentage Pulled from July data

The table below is for the annual cash reserve balance review to be conducted by the CVWRF Board during the budget process. As the reserve policy moved from 90 days of operating budget to 135 days in 2021, CVWRF may have up to \$8.64 million for cash reserves for calendar year 2022. The current reserves are at \$5.7 million.

Annual Cash Account Balance Review

Calculated Maximum Cash 8,644,208

Current Cash Balance	12/31/2020	7/31/2021
Cash & cash equivalents	3,862,947	6,607,739
Accounts payable	-9,980,718	-10,321,509
Member entity A/R	4,778,651	3,775,111
Month end bond draw down	6,136,128	5,700,939
Current Cash Balance	4,797,007	5,762,280
Difference		-2,881,928



Debt Service

CVWRF has issued multiple bonds since 2017 to help pay for the plant upgrades.

In 2021, CVWRF issued three additional bonds to fund most of the remaining plant improvements required for regulatory compliance starting in 2025. The 2021 bonds were issued as 2021A, 2021B, and 2021C, with the 2021C bond being the largest of the three. The debt service budget has increased this year because of these changes and will increase again in the following year as the first year for the 2021C bond is interest only. The following tables show the different bonds and how the bond payments are allocated among the participating member entities for billing purposes.

The 2017A & B bond payment budgets are below:

Bond Payments	Amount
2017A Bond Principal	1,060,000
2017A Bond Interest	1,130,700
2017B Bond Principal	440,000
2017B Bond Interest	45,535
2017 Trustee Fees	3,500

Entity	2017A Bond %	Capital %	Principal	Interest	Trustee Fees
Cottonwood	29.0098%	15.6537%	307,504	328,014	700
Granger-Hunter	47.5400%	25.6526%	503,924	537,535	700
Murray	14.3825%	7.7608%	152,455	162,623	700
South Salt Lake	9.0676%	4.8929%	96,117	102,528	700
Total	100.0000%	53.9600%	1,060,000	1,130,700	2,800

Entity	2017B Bond %	Principal	Interest	Trustee Fees
Kearns	100.0000%	440,000	45,535	700

The 2019A bond payment budget is below:

Bond Payments	Amount
2019A Bond Principal	1,205,000
2019A Bond Interest	1,495,225
2019A Trustee Fees	3,500

Entity	2019 Bond %	Capital %	Principal	Interest	Trustee Fees
Cottonwood	26.1205%	15.6537%	314,752	390,560	875
Granger-Hunter	42.8052%	25.6526%	515,803	640,036	875
Kearns	18.1245%	10.8618%	218,400	271,002	875
Murray	12.9499%	7.7608%	156,046	193,630	875
Total	100.0001%	59.9289%	1,205,001	1,495,228	3,500



Debt Service - Continued

CVWRF issued a loan from the Division of Water Quality (DWQ) in June of 2020. The loan amount was \$65.1 million dollars and is funding part of the BNR construction project. This loan is interest only until July 2023 and requires CVWRF to build a debt service reserve equal to one annual payment as well as a repair and replacement fund. The repair and replacement fund will be funded in a future budget.

The 2020A bond payment budget is below:

State Loan Payments	Amount
2020 State Loan Principal	1,010,000
2020 State Loan Interest	976,500
2020 Trustee Fees	3,500

Entity	2020 State Loan %	Capital %	Principal	Interest	Trustee Fees
Cottonwood	16.4590%	15.6537%	166,236	160,722	583
Mt. Olympus	25.5514%	24.3012%	258,069	249,509	583
Granger-Hunter	26.9722%	25.6526%	272,418	263,384	585
Kearns	11.4206%	10.8618%	115,348	111,522	583
Murray	8.1601%	7.7608%	82,417	79,683	583
Taylorville-Bennion	11.4366%	10.8770%	115,510	111,678	583
Total	99.9999%	95.1071%	1,009,998	976,498	3,500

The 2021A bond payment budget is below:

Bond Payments	Amount
2021A Bond Principal	1,105,000
2021A Bond Interest	400,363
2021A Trustee Fees	3,500

Entity	2021A Bond %	Capital %	Principal	Interest	Trustee Fees
Cottonwood	15.6537%	15.6537%	172,973	62,672	500
Mt. Olympus	24.3012%	24.3012%	268,528	97,293	500
Granger-Hunter	25.6526%	25.6526%	283,461	102,704	500
Kearns	10.8618%	10.8618%	120,023	43,487	500
Murray	7.7608%	7.7608%	85,757	31,071	500
South Salt Lake	4.8929%	4.8929%	54,067	19,589	500
Taylorville-Bennion	10.8770%	10.8770%	120,191	43,547	500
Total	100.0000%	100.0000%	1,105,000	400,363	3,500



Debt Service – Continued

The 2021B bond payment budget is below:

Bond Payments	Amount
2021B Bond Principal	775,000
2021B Bond Interest	840,825
2021B Trustee Fees	3,500

Entity	2021B Bond %	Capital %	Principal	Interest	Trustee Fees
Cottonwood	15.6537%	15.6537%	121,316	131,620	500
Mt. Olympus	24.3012%	24.3012%	188,334	204,331	500
Granger-Hunter	25.6526%	25.6526%	198,808	215,693	500
Kearns	10.8618%	10.8618%	84,179	91,329	500
Murray	7.7608%	7.7608%	60,146	65,255	500
South Salt Lake	4.8929%	4.8929%	37,920	41,141	500
Taylorville-Bennion	10.8770%	10.8770%	84,297	91,457	500
Total	100.0000%	100.0000%	775,000	840,826	3,500

The 2021C bond payment budget is below:

Bond Payments	Amount
2021C Bond Principal	4,830,000
2021C Bond Interest	6,235,625
2021C Trustee Fees	3,500

Entity	2021C Bond %	Capital %	Principal	Interest	Trustee Fees
Cottonwood	16.4590%	15.6537%	794,970	1,026,322	584
Mt. Olympus	25.5514%	24.3012%	1,234,133	1,593,289	584
Granger-Hunter	26.9722%	25.6526%	1,302,758	1,681,885	583
Kearns	11.4206%	10.8618%	551,615	712,147	583
Murray	8.1601%	7.7608%	394,133	508,833	583
Taylorville-Bennion	11.4366%	10.8770%	552,388	713,143	583
Total	99.9999%	95.1071%	4,829,997	6,235,619	3,500



Capital

DWQ Loan Projects

For the DWQ loan, the total project capital costs are estimated to be \$30.4 million in 2021. The project funded by the loan is the Biological Nutrient Removal (BNR) Basins Project. These expenditures will fully draw down the remaining DWQ loan.

Project ID		2022
State Loan Projects	Description	Budget
CC 30B	BNR BASINS/PEPS State Loan (June 2020 - November 2024)	\$ 30,400,000

Carryforward Capital Budgets

The capital project budgets to be carried forward from budget year 2021 total \$57.7 million. This is an estimate as of August 2021 taking into account project construction expenditures from August to the end of the year. The projects are as follows:

Number	Name	Carryover
CC 30B	BNR BASINS/PEPS State Loan (June 2020 - November 2024)	\$ 15,955,651
CC 30AE	BLOWER BUILDING (April 2020 - June 2022)	25,348,625
CC 30C	SIDESTREAM PHOSPHORUS (November 2020 - December 2022)	3,326,158
CC 30EF	SIDESTREAM NITROGEN (December 2020 - April 2023)	1,766,790
CC 5F	3W/Cooling Pump Station (February 2020 - October 2021)	5,029,532
CC 30D	THICKENING BUILDING (April 2020 - August 2023)	6,278,100

Total Capital Carryforward \$ 57,704,856

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



Capital - Continued

Bonding/Cash Projects

Budget year 2022 is the second highest capital projects budget year. Of the seven projects below listed below, six are under contract. The remaining project will be bid out towards the end of 2021. The projects are as follows:

Bonding/Cash Project	Description	Budget
CC 30B	BNR BASINS/PEPS Public Bond (June 2020 - November 2024)	\$ 12,352,965
CC 30AE	BLOWER BUILDING (April 2020 - June 2022)	34,570,000
CC 30C	SIDESTREAM PHOSPHORUS (November 2020 - December 2022)	7,675,000
CC 30D	THICKENING BUILDING (April 2020 - August 2023)	13,275,000
CC 30EF	SIDESTREAM NITROGEN (December 2020 - April 2023)	14,000,000
BTD 15	DEWATERING	2,000,000
LTP17	3W/Cooling Pump Station (February 2020 - April 2022)	3,350,000
	Contingency	500,000

Total Cash and Bond Funded Capital \$ 87,722,965



Capital - Continued

The pay-as-you-go capital

The new annual budget amount for pay-as-you-go capital is \$6.4 million; this was adjusted up by 2 percent for inflation over the prior year. CVWRF will not be carrying forward budget from the pay-as-you-go capital budget as the plan is to utilize any unspent budget at the end of each year to help pay for the BNR project. Paying for the BNR project with unused pay-go capital will free up bond proceeds to pay the extra cost for projects in which the construction bids have come in over their budget estimate.

The pay-as-you-go capital budget is as follows:

Pay-as-you-go CIP	Description	Budget
LTP12	New RAS Pumps 1-8	\$ 760,000
LTP25	New Influent Pumps	499,260
LTP11	Primary & Secondary Clarifier Launder Replacement	400,000
BTD09	Refurbish Filtrate Tanks	500,000
GFG03	Fire Protection	800,000
GFG17	Security Fencing & Gate Upgrades Around Plant	100,000
	Shower and Eye Wash Tempering	53,045
LTP01F	Tunnel and Misc. Building HVAC Upgrades	640,000
GFG23	Natural Gas Meter Relocation	320,000
EM21	Cathodic Protection Replacement	150,000
FLD09	Lid/Gates for GH Siphon Inlet	100,000
	Plant Wide Load Shed	297,965
RS23	John Deere Roll Off Bucket	37,000
BTD11	Compost Covers (six)	128,400
EM14	Cogen	475,000
EM-24	NG Storage Trailer for PreChamber	100,000
	Deep Sump Cover and Safety System	50,000
	BFP Sludge Pump	100,000
LAB10	Autoclave Sterilizer	40,000
IT16	SCADA/PLC Changeout and Upgrades	510,000
IT 28	PI Tags	40,000
LTP01A	Maintenance Building HVAC Upgrades Programing	20,000
IT 30	Admin & Headworks & PowerGen Roof Cameras	30,000
IT 20	IT Server Replacement Rotation	30,000
	Admin Building Transformer Replacement	80,000
CC 30B	CONSTRUCTION CONTRACT 30B (CC 30B) BNR BASINS/PEPS	212,035

Pay-as-you-go CIP Totals \$ 6,472,705

CVWRF 2022 Budget Worksheet

Account	Description	2021 YTD			2021 Budget	2022 Board Budget	% Change	\$ Change
		2019 Actual	2020 Actual	Actual				
10-401-4001	Operations Wages	1,643,725	1,735,543	1,384,555	2,128,111	2,381,514	12%	253,403
10-401-4002	Operations Overtime	22,211	43,316	21,242	54,000	54,000	0%	0
10-401-4003	Operations Retirement	416,485	444,227	351,366	545,541	608,889	12%	63,348
10-401-4004	Operations Benefits	707,030	780,862	602,784	830,689	865,374	4%	34,685
10-401-4020	Operations Unemployment	-	2,024	-	10,000	10,000	0%	0
10-401-4021	Operations Uniforms	14,347	17,572	9,705	14,400	17,796	24%	3,396
10-401-4022	Operations Travel and Learning	42,310	4,754	7,593	53,400	72,300	35%	18,900
10-401-4023	Operations Memberships	1,825	1,265	1,730	2,511	2,635	5%	124
10-401-4027	Operations Supplies	44,763	69,414	22,616	23,000	27,424	19%	4,424
10-401-4100	Operations Contract Services	-	-	-	-	-	100%	0
10-401-4300	Operations Telephone	4,688	6,840	2,755	6,000	6,000	0%	0
10-401-4600	Operations Water	13,831	26,863	9,576	18,500	22,000	19%	3,500
10-401-5100	Operations Polymer	230,551	238,236	199,811	225,000	264,500	18%	39,500
10-401-5200	Operations Hypo Chlorite	108,704	158,654	106,498	154,000	175,305	14%	21,305
10-401-5300	Operations Ferric Chloride	162,540	246,838	164,183	250,098	279,000	12%	28,902
10-401-5400	Operations Citric Acid	2,531	-	-	4,090	2,745	-33%	-1,345
10-401-5500	Operations Odor Control	-	-	-	5,000	14,800	196%	9,800
10-401-5600	Operations Mag Chloride	-	-	-	-	5,872	100%	5,872
10-401-6000	Operations Insurance	108,071	217,717	242,000	243,930	266,200	9%	22,270
10-401-6100	Operations Tipping Fees	63,313	85,097	65,085	75,000	75,000	0%	0
10-401-6200	Operations Tools & Small Equipment	-	-	6,745	35,000	47,247	35%	12,247
10-401-6400	Operations Maintenance	101,970	118,320	6,234	145,036	156,492	8%	11,456
10-401-6700	Operations Fuel	17,635	9,648	4,566	15,000	21,000	40%	6,000
				Operations	4,838,306	5,376,093	11%	537,787
10-401-7070	Operations Pay-As-You-Go	354,793	152,817	139,607	161,415	-	-100%	-161,415
				Operations Capital	161,415	-	-100%	-161,415
10-402-4001	Mechanics Wages	723,448	764,890	589,300	896,557	993,545	11%	96,988
10-402-4002	Mechanics Overtime	4,741	7,461	4,381	12,000	12,000	0%	0
10-402-4003	Mechanics Retirement	181,051	192,866	148,420	227,144	251,390	11%	24,246
10-402-4004	Mechanics Benefits	290,105	312,736	232,911	312,947	324,241	4%	11,294
10-402-4021	Mechanics Uniforms	9,733	16,062	7,714	13,640	17,896	31%	4,256
10-402-4022	Mechanics Travel and Learning	26,864	2,351	7,539	29,980	26,380	-12%	-3,600
10-402-4023	Mechanics Memberships	950	1,150	572	2,100	2,800	33%	700
10-402-4027	Mechanics Supplies	1,216	9,411	3,403	12,000	8,000	-33%	-4,000
10-402-4100	Mechanics Contract Services	180,752	289,118	158,562	272,490	296,760	9%	24,270
10-402-4300	Mechanics Telephone	1,495	2,789	656	3,660	1,440	-61%	-2,220
10-402-6000	Mechanics Insurance	-	77,414	95,200	95,200	104,720	10%	9,520
10-402-6200	Mechanic Tools & Small Equipment	-	708	33	-	34,900	100%	34,900
10-402-6300	Mechanics Vehicles Maintenance	4,901	3,328	8,628	15,000	15,625	4%	625
10-402-6400	Mechanics Maintenance	924,745	927,805	402,279	860,100	923,750	7%	63,650
				Mechanics	2,752,818	3,013,447	9%	260,629
10-402-7070	Mechanics Pay-As-You-Go	1,981,005	355,391	760,292	1,292,959	2,159,260	67%	866,301
				Mechanics Capital	1,292,959	2,159,260	67%	866,301
10-403-4001	Electrical Wages	446,622	549,035	384,336	581,379	517,088	-11%	-64,291
10-403-4002	Electrical Overtime	6,678	10,769	3,606	11,000	11,000	0%	0
10-403-4003	Electrical Retirement	112,075	138,591	96,132	148,098	132,024	-11%	-16,074
10-403-4004	Electrical Benefits	98,456	135,547	102,789	168,675	147,807	-12%	-20,868
10-403-4021	Electrical Uniforms	5,609	8,539	4,405	8,360	10,355	24%	1,995
10-403-4022	Electrical Travel and Learning	5,771	2,793	4,983	19,100	24,400	28%	5,300
10-403-4023	Electrical Memberships	375	977	510	1,470	1,795	22%	325
10-403-4100	Electrical Contract Services	230,144	97,588	6,669	247,000	248,000	0%	1,000
10-403-4300	Electrical Telephone	1,875	2,438	653	2,640	1,920	-27%	-720
10-403-6200	Electrical Tools & Small Equipment	-	14,286	9,096	15,000	15,000	0%	0
10-403-6400	Electrical Maintenance	328,731	380,505	273,110	628,000	593,000	-6%	-35,000
				Electrical	1,830,722	1,702,389	-7%	-128,333
10-403-7070	Electrical Pay-As-You-Go	644,518	252,322	296,199	635,500	-	-100%	-635,500
				Electrical Capital	635,500	-	-100%	-635,500
10-404-4001	Building & Grounds Wages	185,761	190,144	132,352	189,579	228,182	20%	38,603
10-404-4002	Building & Grounds Overtime	1,375	2,281	450	3,500	3,500	0%	0

CVWRF 2022 Budget Worksheet

Account	Description	2021 YTD			2021 Budget	2022 Board Budget	% Change	\$ Change
		2019 Actual	2020 Actual	Actual				
10-404-4003	Building & Grounds Retirement	36,380	39,730	27,789	41,521	50,047	21%	8,526
10-404-4004	Building & Grounds Benefits	84,874	87,997	64,897	87,422	90,675	4%	3,253
10-404-4021	Building & Grounds Uniforms	3,219	3,821	2,264	3,974	4,910	24%	936
10-404-4022	Building & Grounds Travel and Learning	190	480	650	1,160	1,260	9%	100
10-404-4023	Building & Grounds Memberships	340	-	-	520	550	6%	30
10-404-4025	Building & Grounds Janitorial	28,349	46,712	18,921	66,000	66,000	0%	0
10-404-4027	Building & Grounds Supplies	640	1,834	17	2,000	2,000	0%	0
10-404-4100	Building & Grounds Contract Services	36,866	61,671	3,308	49,600	49,600	0%	0
10-404-4300	Building & Grounds Telephone	84	88	7	240	240	0%	0
10-404-6000	Building & Grounds Insurance	-	-	-	-	-	100%	0
10-404-6400	Building & Grounds Maintenance	44,430	46,815	27,410	49,500	49,500	0%	0
Building & Grounds					495,016	546,464	10%	51,448
10-405-4001	Biosolids & Compost Wages	372,324	373,521	268,805	409,279	444,612	9%	35,333
10-405-4002	Biosolids & Compost Overtime	8,230	11,029	4,046	15,000	15,000	0%	0
10-405-4003	Biosolids & Compost Retirement	95,091	94,088	65,813	99,313	106,779	8%	7,466
10-405-4004	Biosolids & Compost Benefits	135,825	157,393	117,304	157,738	163,106	3%	5,368
10-405-4021	Biosolids & Compost Uniforms	4,923	5,327	3,149	6,000	7,500	25%	1,500
10-405-4022	Biosolids & Compost Travel and Learning	-	180	500	4,000	2,500	-38%	-1,500
10-405-4023	Biosolids & Compost Memberships	3,788	3,941	2,138	3,875	2,575	-34%	-1,300
10-405-4024	Biosolids & Compost Credit Card Fees	9,195	19,167	17,652	15,000	22,200	48%	7,200
10-405-4027	Biosolids & Compost Supplies	11,439	9,426	1,076	12,500	12,500	0%	0
10-405-4100	Biosolids & Compost Contract Services	650	550	300	1,500	1,680	12%	180
10-405-4300	Biosolids & Compost Telephone	3,586	2,975	1,354	4,554	4,116	-10%	-438
10-405-5800	Biosolids & Compost Samples	495	1,191	1,477	4,200	2,800	-33%	-1,400
10-405-6000	Biosolids & Compost Insurance	6,663	43,982	46,670	46,670	51,337	10%	4,667
10-405-6100	Biosolids & Compost Tipping Fees	207,216	241,712	117,294	249,900	282,240	13%	32,340
10-405-6200	Biosolids & Compost Tools & Small Equipment	-	1,324	910	5,300	26,430	399%	21,130
10-405-6400	Biosolids & Compost Maintenance	131,835	188,698	89,252	206,000	210,408	2%	4,408
10-405-6700	Biosolids & Compost Fuel	115,414	116,945	70,983	130,000	178,750	38%	48,750
Bio-solids/Compost					1,370,829	1,534,533	12%	163,704
10-405-7070	Biosolids & Compost Pay-As-You-Go	412,564	172,036	148,262	272,450	165,400	-39%	-107,050
Bio-solids/Compost Capital					272,450	165,400	-39%	-107,050
10-406-4001	Energy Management Wages	386,434	333,901	271,322	424,310	432,692	2%	8,382
10-406-4002	Energy Management Overtime	10,204	20,319	6,906	15,000	15,000	0%	0
10-406-4003	Energy Management Retirement	99,159	87,945	69,203	109,831	111,924	2%	2,093
10-406-4004	Energy Management Benefits	115,675	89,772	76,475	112,097	108,574	-3%	-3,523
10-406-4021	Energy Management Uniforms	3,492	4,062	2,669	6,000	6,000	0%	0
10-406-4022	Energy Management Travel and Learning	27,000	900	925	10,000	15,000	50%	5,000
10-406-4023	Energy Management Memberships	985	170	85	450	425	-6%	-25
10-406-4300	Energy Management Telephone	192	-	480	900	900	0%	0
10-406-4400	Energy Management Natural Gas	457,100	592,669	273,163	575,000	775,000	35%	200,000
10-406-4500	Energy Management Power	467,709	474,404	319,576	675,000	600,000	-11%	-75,000
10-406-6000	Energy Management Insurance	6,712	29,843	45,124	45,020	49,522	10%	4,502
10-406-6400	Energy Management Maintenance	230,582	457,419	208,422	539,325	417,855	-23%	-121,470
10-406-6700	Energy Management Fuel	221	7,708	32,684	30,000	30,000	0%	0
Energy Management					2,542,933	2,562,892	1%	19,959
10-406-7070	Energy Management Pay-As-You-Go	233,786	126,787	-	-	575,000	100%	575,000
Energy Management Capital					-	575,000	100%	575,000
Total Operations Budget					16,192,948	17,635,478	9%	1,442,530
10-501-4001	Lab Wages	396,777	346,690	246,113	376,345	396,485	5%	20,140
10-501-4002	Lab Overtime	9,383	10,096	5,480	11,000	11,000	0%	0
10-501-4003	Lab Retirement	100,251	89,096	62,898	96,838	101,874	5%	5,036
10-501-4004	Lab Benefits	127,564	126,899	93,506	126,972	130,848	3%	3,876
10-501-4021	Lab Uniforms	789	2,576	2,442	3,200	3,200	0%	0
10-501-4022	Lab Travel and Learning	4,058	5,513	635	9,650	9,650	0%	0
10-501-4023	Lab Memberships	450	285	364	600	600	0%	0
10-501-4026	Lab Postage	-	312	33	100	100	0%	0
10-501-4027	Lab Supplies	75,015	88,415	48,805	70,000	75,000	7%	5,000
10-501-4040	Lab Professional Fees	166,349	165,878	136,497	200,000	200,000	0%	0

CVWRF 2022 Budget Worksheet

Account	Description			2021 YTD		2022 Board	%	
		2019 Actual	2020 Actual	Actual	2021 Budget	Budget	Change	\$ Change
10-501-4300	Lab Telephone	1,150	964	465	1,400	1,400	0%	0
10-501-5700	Lab Chemicals	25,404	45,435	40,974	45,000	45,000	0%	0
10-501-6000	Lab Insurance	186	1,750	1,900	1,900	2,090	10%	190
10-501-6200	Lab Tools & Small Equipment	4,798	-	5,738	20,000	20,000	0%	0
10-501-6400	Lab Maintenance	46,638	34,370	26,487	70,000	70,000	0%	0
				Lab	1,033,005	1,067,247	3%	34,242
10-501-7070	Lab Pay-As-You-Go	9,647	27,169	39,617	61,500	40,000	-35%	-21,500
				Lab Capital	61,500	40,000	-35%	-21,500
10-502-4001	Pretreatment Wages	462,161	510,328	364,991	558,836	632,444	13%	73,608
10-502-4002	Pretreatment Overtime	3,167	3,091	3,081	6,000	6,000	0%	0
10-502-4003	Pretreatment Retirement	114,540	125,974	91,668	141,214	159,614	13%	18,400
10-502-4004	Pretreatment Benefits	170,187	175,684	127,668	178,250	178,458	0%	208
10-502-4021	Pretreatment Uniforms	1,310	1,046	765	1,600	1,600	0%	0
10-502-4022	Pretreatment Travel and Learning	11,115	210	4,068	14,000	16,000	14%	2,000
10-502-4023	Pretreatment Memberships	510	919	255	1,050	1,250	19%	200
10-502-4027	Pretreatment Supplies	1,914	2,888	1,634	3,800	4,000	5%	200
10-502-4040	Pretreatment Professional Fees	210	650	-	3,000	3,000	0%	0
10-502-4300	Pretreatment Telephone	5,366	5,560	2,683	6,700	12,100	81%	5,400
10-502-6000	Pretreatment Insurance	7,247	646	940	940	1,034	10%	94
10-502-6400	Pretreatment Maintenance	12,033	28,331	1,537	11,616	87,000	649%	75,384
				Pretreatment	927,006	1,102,500	19%	175,494
10-502-7070	Pretreatment Pay-As-You-Go	45,714	62,256	108,215	114,835	-	-100%	-114,835
				Pretreatment Capital	114,835	-	-100%	-114,835
10-503-4001	Interceptor Wages	-	-	-	-	-	100%	0
10-503-4004	Interceptor Benefits	-	-	-	-	-	100%	0
10-503-4023	Interceptor Memberships	661	-	-	-	-	100%	0
10-503-4027	Interceptor Supplies	28	-	-	-	-	100%	0
10-503-6000	Interceptor Insurance	-	-	-	-	-	100%	0
10-503-6400	Interceptor Maintenance	22,101	-	-	-	-	100%	0
				Interceptor	-	-	100%	0
10-600-4001	Board Wages	34,158	33,308	22,222	42,016	43,452	3%	1,436
10-600-4022	Board Travel and Learning	1,393	-	-	7,500	7,500	0%	0
10-600-4028	Board Fines and Penalties	-	-	-	3,000	3,000	0%	0
10-600-4029	Board Miscellaneous	6,846	16,306	1,548	10,500	10,500	0%	0
10-600-6000	Board Insurance	-	-	-	-	-	100%	0
				Board	63,016	64,452	2%	1,436
10-601-4001	GM Wages	359,653	530,873	283,711	444,544	469,984	6%	25,440
10-601-4003	GM Retirement	88,074	129,503	68,459	107,237	113,597	6%	6,360
10-601-4004	GM Benefits	76,591	70,909	50,208	76,256	78,863	3%	2,607
10-601-4021	GM Uniforms	454	276	227	1,500	1,500	0%	0
10-601-4022	GM Travel and Learning	23,186	1,188	1,233	12,100	12,100	0%	0
10-601-4023	GM Memberships	1,058	1,488	754	2,000	2,000	0%	0
10-601-4026	GM Postage	3,384	3,852	2,056	4,000	4,000	0%	0
10-601-4027	GM Supplies	12,184	4,820	2,717	8,500	6,500	-24%	-2,000
10-601-4029	GM Miscellaneous	16,466	17,110	7,490	12,000	12,000	0%	0
10-601-4032	GM Legislative Issues	273	-	-	50,000	-	-100%	-50,000
10-601-4040	GM Professional Fees	56,797	76,009	99,054	125,000	160,000	28%	35,000
10-601-4300	GM Telephone	3,038	2,279	1,311	3,300	1,500	-55%	-1,800
10-601-6000	GM Insurance	3,873	6,473	9,350	9,350	10,285	10%	935
10-601-6200	GM Tools & Small Equipment	-	-	-	-	2,000	100%	2,000
10-601-6400	GM Maintenance	29,248	11,330	2,568	18,000	18,000	0%	0
				General Manager	873,787	892,329	2%	18,542
10-602-4001	HR Wages	248,782	278,189	219,026	326,309	351,939	8%	25,630
10-602-4002	HR Overtime	108	94	200	500	500	0%	0
10-602-4003	HR Retirement	70,332	68,701	53,630	81,704	88,113	8%	6,409
10-602-4004	HR Benefits	67,524	67,193	49,612	72,319	74,695	3%	2,376
10-602-4022	HR Travel and Learning	27,735	5,898	12,640	37,850	28,900	-24%	-8,950

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Account	Description	2021 YTD			2021 Budget	2022 Board Budget	% Change	\$ Change
		2019 Actual	2020 Actual	Actual				
10-602-4023	HR Memberships	1,943	2,181	563	2,770	1,500	-46%	-1,270
10-602-4025	HR Notices	450	1,125	200	1,000	1,000	0%	0
10-602-4027	HR Supplies	323	332	-	1,000	1,000	0%	0
10-602-4029	HR Miscellaneous	13,094	20,387	3,265	24,000	26,000	8%	2,000
10-602-4040	HR Professional Fees	21,100	20,715	8,035	7,025	3,600	-49%	-3,425
10-602-4300	HR Telephone	1,332	3,125	653	2,760	1,500	-46%	-1,260
10-602-6200	HR Tools & Small Equipment	-	-	-	-	2,000	100%	2,000
10-602-6400	HR Maintenance	176	32	-	2,500	2,500	0%	0
Human Resources					559,737	583,247	4%	23,510
10-603-4001	Finance Wages	455,373	455,773	338,448	518,501	525,996	1%	7,495
10-603-4002	Finance Overtime	3,087	187	119	6,000	6,000	0%	0
10-603-4003	Finance Retirement	104,552	110,524	79,900	124,644	126,295	1%	1,651
10-603-4004	Finance Benefits	137,387	143,510	105,960	147,772	151,259	2%	3,487
10-603-4021	Finance Uniforms	1,068	415	343	750	750	0%	0
10-603-4022	Finance Travel and Learning	18,392	4,805	4,354	14,000	22,700	62%	8,700
10-603-4023	Finance Memberships	335	176	194	800	800	0%	0
10-603-4027	Finance Supplies	977	271	382	1,200	1,200	0%	0
10-603-4040	Finance Professional Fees	13,600	12,500	12,500	19,500	17,500	-10%	-2,000
10-603-4300	Finance Telephone	3,082	3,046	2,153	3,480	3,600	3%	120
10-603-6200	Finance Tools & Small Equipment	-	-	-	1,000	750	-25%	-250
10-603-6400	Finance Maintenance	2,480	531	-	2,500	1,000	-60%	-1,500
Finance					840,147	857,850	2%	17,703
10-604-4001	IT Wages	802,222	942,774	563,631	851,304	848,350	0%	-2,954
10-604-4002	IT Overtime	11,052	73,985	29,260	59,500	59,500	0%	0
10-604-4003	IT Retirement	202,769	253,722	148,223	227,704	226,966	0%	-738
10-604-4004	IT Benefits	208,822	220,049	165,733	196,313	228,014	16%	31,701
10-604-4021	IT Uniforms	1,071	1,057	409	-	1,620	100%	1,620
10-604-4022	IT Travel and Learning	52,220	8,389	2,353	20,000	35,000	75%	15,000
10-604-4023	IT Memberships	359	289	-	500	500	0%	0
10-604-4040	IT Professional Fees	165,612	-	-	-	-	100%	0
10-604-4300	IT Telephone	8,490	10,767	2,981	9,000	8,000	-11%	-1,000
10-604-6200	IT Tools & Small Equipment	12,855	12,882	4,652	15,000	15,000	0%	0
10-604-6400	IT Maintenance	361,584	174,714	83,461	200,336	176,300	-12%	-24,036
10-604-6500	IT Software Maintenance	4,853	266,399	135,429	391,500	447,900	14%	56,400
Information Technology					1,971,157	2,047,150	4%	75,993
10-604-7070	IT Pay-As-You-Go	917,751	623,774	234,749	759,250	630,000	-17%	-129,250
Information Technology Capital					759,250	630,000	-17%	-129,250
Total Administration					5,004,078	5,010,576	0%	6,498
10-605-4001	Safety Wages	183,637	163,696	117,986	176,153	188,884	7%	12,731
10-605-4002	Safety Overtime	956	616	387	2,000	2,000	0%	0
10-605-4003	Safety Retirement	46,148	40,913	29,593	44,540	47,723	7%	3,183
10-605-4004	Safety Benefits	63,387	64,168	46,856	64,488	66,293	3%	1,805
10-605-4021	Safety Uniforms	563	498	408	500	800	60%	300
10-605-4022	Safety Travel and Learning	2,394	1,630	3,013	7,500	7,500	0%	0
10-605-4023	Safety Memberships	2,025	2,753	870	2,465	2,795	13%	330
10-605-4027	Safety Supplies	455	321	485	800	800	0%	0
10-605-4040	Safety Professional Fees	-	965	-	1,400	1,400	0%	0
10-605-4100	Safety Physicals & Testing	4,227	11,285	4,116	6,000	7,000	17%	1,000
10-605-4300	Safety Telephone	1,374	1,442	732	2,000	2,000	0%	0
10-605-6200	Safety Tools & Small Equipment	756	6,735	3,553	6,550	10,956	67%	4,406
10-605-6400	Safety Maintenance	33,760	31,875	23,540	30,910	29,250	-5%	-1,660
Safety					345,306	367,401	6%	22,095
10-605-7070	Safety Pay-As-You-Go-Capital	-	-	8,583	10,000	50,000	400%	40,000
Engineering Capital					10,000	50,000	400%	40,000
10-606-4001	Engineering Wages	350,566	212,059	222,424	391,577	417,636	7%	26,059
10-606-4002	Engineering Overtime	1,034	213	368	3,000	3,000	0%	0
10-606-4003	Engineering Retirement	84,940	51,267	50,348	98,646	105,160	7%	6,514

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Account	Description			2021 YTD		2022 Board	%		
		2019 Actual	2020 Actual	Actual	2021 Budget	Budget	Change	\$ Change	
10-606-4004	Engineering Benefits	74,683	65,452	50,185	107,044	86,707	-19%	-20,337	
10-606-4021	Engineering Uniforms	848	569	316	600	600	0%	0	
10-606-4022	Engineering Travel and Learning	16,539	3,157	3,812	15,800	29,200	85%	13,400	
10-606-4023	Engineering Memberships	308	235	459	400	1,400	250%	1,000	
10-606-4027	Engineering Supplies	181	1,477	809	2,400	4,100	71%	1,700	
10-606-4040	Engineering Professional Fees	469,092	379,183	364,478	622,000	579,400	-7%	-42,600	
10-606-4300	Engineering Telephone	2,153	1,926	953	1,600	1,920	20%	320	
10-606-6000	Engineering Insurance	-	149	40,235	40,235	44,259	10%	4,024	
10-606-6400	Engineering Maintenance	63,949	24,122	128,391	368,000	380,000	3%	12,000	
					Engineering	1,651,302	1,653,382	0%	2,080
10-606-7070	Engineering Pay-As-You-Go	482,792	1,536,828	1,686,366	3,671,500	2,853,045	-22%	-818,455	
					Engineering Capital	3,671,500	2,853,045	-22%	-818,455
10-610-4700	Contingency	177,000	-	-	300,000	400,000	33%	100,000	
10-610-4710	Contingency	-	-	-	-	-	100%	0	
					Contingency	300,000	400,000	33%	100,000
10-700-7001	Capital Bond/Cash Cogen	6,462,605	3,859,368	1,142,933	1,601,600	-	-100%	-1,601,600	
10-700-7002	Capital Bond/Cash Influent Box	805,349	94,973	1,282,978	2,302,000	-	-100%	-2,302,000	
10-700-7003	Capital Bond/Cash - Secondary Clarifiers	2,824,206	253,359	228,329	1,100,000	-	-100%	-1,100,000	
10-700-7004	Capital Bond/Cash Blend & Equilization, Digester C	838,394	64,234	-	-	-	100%	0	
10-700-7005	Capital Bond/Cash Nutrient Removal Desig	5,999,177	2,067,872	1,287,134	12,243,186	12,352,965	1%	109,779	
10-700-7006	Capital Bond/Cash Slip Lining	673,332	1,450,405	-	-	-	100%	0	
10-700-7007	Capital Bond/Cash 3W/Cooling Pump Statio	1,207,338	9,581,149	5,981,120	12,944,440	3,350,000	-74%	-9,594,440	
10-700-7008	Headworks, Screenings, HVAC, Seismic, and Gates	752,865	7,392,430	6,018,484	7,152,236	-	-100%	-7,152,236	
10-700-7009	Headworks Seismic Upgrades	14,458	1,583,218	3,139,688	3,667,400	-	-100%	-3,667,400	
10-700-7010	HW, Fermentors, Sludge Thickening Odor Control	3,100,321	418,584	-	-	2,000,000	100%	2,000,000	
10-700-7011	BNR Basins/PEPS	3,272,679	9,127,240	19,722,667	25,976,110	30,400,000	17%	4,423,890	
10-700-7012	Secondary Clarifiers Launderers & Weirs	35,685	666,772	-	-	-	100%	0	
10-700-7013	Anaerobic & Aeration Basin	-	330	-	-	-	100%	0	
10-700-7014	RAS/Denite	388,146	6,894,094	9,363,129	34,832,235	34,570,000	-1%	-262,235	
10-700-7015	Digester Cover & Recoating	20,000	915,309	2,349,202	6,766,200	7,675,000	13%	908,800	
10-700-7016	Thickening Building	-	1,138,697	1,001,687	6,278,100	13,275,000	111%	6,996,900	
10-700-7017	Sidestream Nitrogen	20,000	897,619	972,485	6,028,076	14,000,000	132%	7,971,924	
10-700-7030	Construction Contingency	-	-	-	219,714	500,000	128%	280,286	
					Capital	121,111,297	118,122,965	-2%	-2,988,332
10-800-8300	Fiscal Charges	404,614	763,877	1,161,927	1,900,000	21,000	-99%	-1,879,000	
10-801-8117	Principle 2017A Bond	935,000	975,000	1,015,000	1,018,500	1,060,000	4%	41,500	
10-801-8119	Principle 2019B Bond	-	1,090,000	1,150,000	1,153,500	1,205,000	4%	51,500	
10-801-8120	Principal State SRF Loan	-	-	-	475,000	1,010,000	113%	535,000	
10-801-8121	Principle 2021A Bond	-	-	-	3,500	1,105,000	31471%	1,101,500	
10-801-8122	Principle 2021B Bond	-	-	-	-	775,000	100%	775,000	
10-801-8123	Principle 2021C Bond	-	-	-	-	4,830,000	100%	4,830,000	
10-801-8217	Interest 2017A Bond	1,255,450	1,217,250	598,875	1,177,750	1,130,700	-4%	-47,050	
10-801-8219	Interest 2019B Bond	268,343	1,610,100	791,425	1,554,500	1,495,225	-4%	-59,275	
10-801-8220	Interest State SRF Loan 2020	-	-	200,000	678,500	976,500	44%	298,000	
10-801-8221	Interest 2021A Bond	-	-	-	2,250,000	400,363	-82%	-1,849,637	
10-801-8222	Interest 2021B Bond	-	-	-	-	840,825	100%	840,825	
10-801-8223	Interest 2021C Bond	-	-	-	-	6,235,625	100%	6,235,625	
10-804-8118	Principle 2017B Bond	410,000	420,000	430,000	430,000	440,000	2%	10,000	
10-804-8218	Interest 2017B Bond	74,065	65,655	30,570	56,100	45,535	-19%	-10,565	
10-870-8200	Interest	-	-	-	-	-	100%	0	
					Bond Payments	10,697,350	21,570,773		
					CVWRF Total Budget	161,183,143	169,937,819	5.43%	8,754,676