

Delta Diablo

(a California Special District)

Board of Directors Finance Committee Meeting

4:30 PM, Tuesday, April 23, 2024

Plant Operations Center Conference Room
2500 Pittsburg-Antioch Highway, Antioch, CA 94509

AGENDA

A. PUBLIC COMMENTS

B. REVIEW KEY ASSUMPTIONS FOR PROPOSED FY24/25 OPERATING BUDGET
(Anika Lyons)

**C. REVIEW REPORT ON PREPARATION OF PROPOSED FY24/25-FY28/29
CAPITAL IMPROVEMENT PROGRAM** (Thanh Vo)

D. ADJOURNMENT

The District will provide reasonable accommodations for persons with disabilities who plan to participate in Board (or committee) meetings by contacting the Secretary to the Board 24 hours prior to the scheduled meeting at (925) 756-1927. Disclosable public records related to an open session item on a regular meeting agenda and distributed by the District to a majority of members of the Board of Directors less than 72 hours prior to that meeting are available for public inspection on the District website at www.deltadiablo.org and also at the District Administration Building located at 2500 Pittsburg-Antioch Highway, Antioch, CA 94509 during normal business hours.

Delta Diablo | 2500 Pittsburg-Antioch Hwy, Antioch, CA 94509 | Main 925.756.1900 | Fax 925.756.1961

TRANSFORMING WASTEWATER TO RESOURCES





MEMORANDUM

DATE: April 23, 2024

TO: Juan Banales, Chair, Finance Committee

FROM: Anika Lyons, Finance Manager *AL*

SUBJECT: REVIEW KEY ASSUMPTIONS FOR PROPOSED FY24/25 OPERATING BUDGET

Recommendation

Review and comment on key assumptions for the proposed Fiscal Year 2024/2025 (FY24/25) Operating Budget.

Background Information

Following critical review of operating budget adjustment needs and opportunities, staff has developed a proposed FY24/25 Operating Budget that served as the baseline for development of the proposed FY24/25 Sewer Service Charge (SSC) increases presented to the Board on April 10, 2024. This critical review directly supports the District's focus on long-term financial sustainability and effective stewardship of limited ratepayer funds in operating the District's wastewater collection, conveyance, and treatment systems; recycled water system; household hazardous waste (HHW) collection facility; and street sweeping services program.

Following review of key assumptions for the FY24/25 Operating Budget by the Finance Committee on April 23, 2024, staff would present these assumptions to the Board on May 8, 2024. On June 12, 2024, staff would present the proposed FY24/25 Budget, including estimated revenues, operating expenses, and capital expenditures for Board consideration and approval. In support of future financial planning considerations, the FY24/25 Budget will include an estimate of the FY25/26 Budget; however, staff will not be requesting the Board to appropriate associated funding until June 2025.

Analysis

The proposed FY24/25 Operating Budget totals \$34.5 million, which represents a \$2.2 million increase (7.0%) relative to FY23/24 (\$32.3 million). The proposed FY24/25 Operating Budget is \$0.5 million lower than the forecasted FY24/25 Budget in June 2023. This section highlights major cost categories in the FY24/25 Operating Budget, including salaries and benefits, chemicals, utilities, office and operating, and outside services. The District anticipates it will continue to experience progressive increases in annual operating costs in future years for labor, chemicals, energy, materials, supplies, equipment, hauling, and services, as well as increasingly more stringent regulatory requirements. The District estimates total operating revenues for FY24/25 will be \$33.5 million (\$25.2 million funded through SSCs, \$4.1 million funded through Recycled Water Service Charges, \$0.7 million funded through Street Sweeping Service Charges, and \$3.5 million funded through other revenues). This revenue, when combined with the use of approximately \$3.9 million in Wastewater O&M Fund Equity, sufficiently covers operational expenses for FY24/25.

Salaries and Benefits (\$18.5 million): This category represents approximately 54% of the District's FY24/25 Operating Budget.

- Cost-of-Living Adjustment (COLA): An annual COLA is specified in the memoranda of understanding (MOUs) for each of the District’s three bargaining units. The MOUs specify that the District will adjust salaries for the first full pay period after July 1 each year, from a minimum of 2.0% up to 5.0% based on the April-to-April change in the Consumer Price Index (CPI), San Francisco/Bay Area Wage Earners and is estimated to be 3.0% based on current financial conditions. The actual percentage will be available in May 2024 and the associated labor cost adjustment will be included in the proposed FY24/25 Budget for Board consideration in June 2024.
- Position Changes: A total of 81.75 full-time equivalent (FTE) positions, including 4.5 FTEs for part-time positions, are funded in the proposed FY24/25 Operating Budget.
- Anticipated Salaries and Benefit Savings: Based on an assessment of potential vacancies and associated recruitment periods in FY24/25, staff has incorporated a labor cost savings of approximately \$0.7 million in the proposed FY24/25 Operating Budget.
- Medical Insurance: Annual medical insurance premium costs have decreased by 3%. The District has experienced cost savings due to changes in medical benefit elections by employees; however, those decreases are effectively offset by increased medical premium costs in FY24/25. The cost of other health benefits—vision, Employee Assistance Program, dental, and life insurance—are not expected to increase significantly.
- California Public Employees’ Retirement System (CalPERS) Funding: In November 2011, the Board adopted CalPERS Classic Second Tier (2.0% at age 55), which applies to employees hired between July 1, 2012 and December 31, 2012, or hired on or after January 1, 2013, as a member of a qualified public pension plan (e.g., CalPERS, Contra Costa County Employee Retirement Plan, etc.). Prior to July 1, 2012, 100% of all employees were enrolled in CalPERS Classic Plan (2.7% at age 55). In addition, the Public Employees’ Pension Reform Act of 2013 (PEPRA), effective January 1, 2013, established PEPRA membership (2.0% at age 62), which applies to employees hired on or after January 1, 2013, without reciprocity recognized under CalPERS.
In FY24/25, 73% of all employees are assumed to be in either Classic Second Tier or PEPRA members, compared to 72% in FY23/24. Because new hires are no longer eligible to become members of the Classic plan, the District receives ongoing savings when employees leave the District and vacant positions are filled by Classic Second Tier or PEPRA members. The District assumes that new journey-level, professional, and management hires will be Classic Second Tier members, because it is probable that they would have been a CalPERS or reciprocal plan member. The District assumes that new entry-level hires will be PEPRA members, because it is less likely that these hires would have been CalPERS or a reciprocal plan member. In addition to the lower employer-paid contributions into CalPERS, all new hires pay their full employee contributions into CalPERS.
- CalPERS Pension Unfunded Liability Contribution: This cost is budgeted at \$1.8 million, which is an increase of approximately \$0.3 million from FY23/24 related to CalPERS actuarial assumptions and investment returns.
- Contra Costa County Retirees’ Association (CCCERA) Funding: In July 2014, the Board established Contributed Benefit Savings funding levels of 3.75% of salaries to maintain the integrity of the CCCERA plan for District retirees and employees who remained in the CCCERA system after the District transitioned from the CCCERA pension plan to CalPERS in July 2014. Based on the most recent actuarial valuation, the District experienced an annual reduction of approximately \$0.5 million in contribution requirements beginning in FY22/23 and continuing in FY24/25, which results in the District not making a CCCERA contribution in FY24/25.

- OPEB Trust Fund Annual Funding: The Board’s adopted OPEB Trust Funding Policy states the intent to fund the District’s Actuarially Determined Contribution (ADC) within 30 years, which the District has done each year since the OPEB Trust Fund was established in February 2010. District employees hired prior to the effective dates of the current bargaining unit MOUs pay 3.0% of base salaries into the trust and the District budgets the required 3.0% match for these employees, as well as actual retiree medical costs which are deposited into the OPEB Trust Fund. The FY24/25 Operating Budget includes an ADC of \$0.5 million, which will be evaluated in accordance with the OPEB Trust Funding Policy after receipt of audited financial statements for FY23/24.
- Retiree Health Savings (RHS) Accounts: The District provides all employees with RHS accounts and contributions based on an employee’s date of hire and specified amounts in the three bargaining unit MOUs. Employees may withdraw funds from the RHS accounts upon separation from District. The total FY24/25 budgeted amount for RHS account contributions is \$0.4 million.

Chemicals (\$3.1 million): This cost is approximately 9% of the FY24/25 Operating Budget and includes \$1.5 million for Wastewater and \$1.6 million for Recycled Water. The District participates in the Bay Area Chemical Consortium (BACC), which administers an annual bidding process for water and wastewater treatment chemicals, to leverage purchasing power among the members and receive cost-effective bids. Although this approach allows the District to benefit from competitive prices, current market conditions have resulted in chemical unit costs increases. Staff continues to refine total annual chemical usage estimates, while working to optimize chemical consumption, to partially offset the impact of higher chemical supply costs. The Chemicals budget increased by \$0.2 million (+6%) to \$3.2 million in FY24/25 from \$3.0 million in FY23/24, which is driven largely by an increase of \$0.2 million in polymer.

Utilities (\$3.2 million): This category represents approximately 9% of the FY24/25 Operating Budget. The budget increased \$0.4 million (14%) due to an increase in electricity rates.

Office and Operating (\$4.5 million): This category represents approximately 13% of the FY24/25 Operating Budget. The budget increased 9% (\$0.4 million) due to expected increases in general insurance premiums, equipment and machinery costs, hauling services, and technology systems and applications. Funding for staff training and professional development continues to be a high priority to support the District’s strategic focus on workforce development.

Outside Services (\$4.9 million): This category represents approximately 14% of the FY24/25 Operating Budget and increased by \$0.3 million (7%) compared to FY23/24 primarily due to the impact of prevailing wage requirements for street sweeping and HHW facility contracted services and utilizing temporary staff support due to vacancies and limited duration project support. This category includes \$0.9 million for professional services to support organizational improvement and business processes, \$2.2 million for Street Sweeping and Household Hazardous Waste program services, and \$1.8 million for temporary and other services such as legal, facilities, and maintenance.

Other (\$0.3 million): This category represents 1% of the FY24/25 Operating Budget and accounts for transfers to other District funds.

Financial Impact

The proposed FY24/25 Operating Budget totals \$34.5 million, which represents a \$2.2 million increase (7.0%) relative to FY23/24 (\$32.3 million). The proposed FY24/25 Operating Budget assumptions help ensure the District is recovering its operating expenses, while also highlighting

efforts to implement budget adjustment strategies that support long-term financial sustainability and responsible stewardship of limited ratepayer funds. Staff has included these assumptions in the District's 5-year financial plan and proposed FY24/25 SSC increase, which was presented to the Board for review on April 10, 2024.

Attachments

None.



MEMORANDUM

DATE: April 23, 2024

TO: Juan Banales, Chair, Finance Committee

FROM: Murat Bozkurt, Engineering Services Director/District Engineer *MB*

SUBJECT: REVIEW REPORT ON PREPARATION OF PROPOSED FY24/25-FY28/29 CAPITAL IMPROVEMENT PROGRAM

Recommendation

Review and comment on the proposed Fiscal Year 2024/2025-2028/2029 (FY24/25-FY28/29) Capital Improvement Program (CIP).

Background Information

Staff has developed a new 5-year CIP for FY24/25-FY28/29 to guide the planning, design, construction, and financing of prioritized capital projects in the District's wastewater collection, conveyance, and treatment systems, and recycled water system. These critical projects are necessary to ensure the continued effective and reliable operation of existing infrastructure, address future service needs, and meet current and future regulatory requirements. Staff prepares an updated 5-year CIP each year to reflect current priorities, address new project needs, and adjust estimated project costs and implementation schedules. In addition, this process assists in identifying long-term financial and resource needs, and budget appropriations required to support project implementation at the start of each fiscal year. Supporting documentation used during CIP development includes city and county general plans, city collection system master plans, and detailed master plans prepared by the District for its wastewater treatment, recycled water, and conveyance system facilities. The District completed a Conveyance System Master Plan update in April 2010, a Recycled Water Master Plan in August 2013, and a Resource Recovery Facility Master Plan (RRFMP) in December 2022.

As presented to the Board on March 13, 2024, the District has experienced significant changes on several major capital projects, which has impacted future cash flow needs and resulted in a staff recommendation to increase Sewer Service Charges (SSCs) in FY24/25. Based on the updated District financial plan, which incorporated the proposed 5-year CIP and FY24/25 Operating Budget, the Board authorized distribution of Proposition 218 Notices for proposed SSC increases in FY24/25 at the April 10, 2024 Board Meeting. The proposed 5-year CIP will be presented to the Board for consideration at the May 8, 2024 Board Meeting.

Analysis

The proposed FY24/25-FY28/29 CIP includes approximately \$187.0 million in prioritized capital improvements. Key CIP highlights include the following:

Secondary Process Improvements Project: This project was added to the 5-year CIP in FY21/22 in response to RRFMP findings regarding the need to address a significant regulatory

compliance vulnerability associated with potential loss of critical aging infrastructure (i.e., tower trickling filters), accommodate anticipated growth in the District's service area through 2040, and ensure compatibility with long-term nutrient management infrastructure needs. In consideration of recently issued nutrient removal regulations, staff has identified a phased-project approach: 1) Phase 1 (\$110.0 million) will address aging infrastructure and wastewater treatment plant (WWTP) capacity expansion needs, while providing foundational infrastructure investments for future nutrient removal (estimated at ~\$20-24 million) in the 5-year CIP, and 2) Phase 2 (\$100.0 million at the midpoint of construction in 2032) will make significant progress towards meeting nutrient removal requirements via additional capital infrastructure investments following completion of Phase 1.

Antioch Pump Station and Conveyance System Improvements Project: The estimated project cost has been updated from \$18.5 million to \$22.0 million (+\$3.5 million) in the proposed 5-year CIP, which reflects the current bid climate and associated economic drivers. Following award of a general services contract at the February 21, 2024 Board Meeting, staff is pursuing development of an alternative project delivery approach (e.g., progressive design-build) to mitigate project risks and potentially accelerate the overall project completion schedule.

Cogeneration System Improvements Project: In February 2023, the Board awarded a consultant contract for design services with an accelerated design schedule to meet the 2022 Inflation Reduction Act requirement that the project must be in construction by December 31, 2024, in order to receive an estimated \$6.5 million federal tax credit. The project is anticipated to be advertised for bids in June 2024 with construction commencing in fall 2024. The project cost estimate in the proposed 5-year CIP has been increased from \$7.0 million to \$13.5 million (+\$6.5 million) to reflect the current construction cost estimate.

Addressing New Infrastructure Needs: The proposed 5-year CIP includes six new projects totaling \$6.7 million, including \$2.5 million for the Programmable Logic Controller (PLC) Replacement Project and \$3.0 million for the PPS Pump Replacement Project to address infrastructure renewal needs.

Investing in Existing Wastewater Infrastructure Renewal: Approximately 80% of the CIP is allocated to support rehabilitation and/or replacement of existing critical wastewater infrastructure, including Antioch Pump Station and Conveyance System Improvements (\$22.0 million), Cogeneration System Improvements (\$13.5 million), and Manhole, Gravity Interceptor, and Easement Road Improvements Phase 2 (\$11.0 million).

Ensuring Integrity of Bay Point Collection System: The District owns and operates 43 miles of gravity sewers in Bay Point. The CIP includes \$4.7 million to support inspection, repair, and rehabilitation of prioritized segments over the next five years.

Planning for the Future: The proposed 5-year CIP includes \$1.9 million for various master planning efforts to identify near- and long-term strategies, needs, and priorities associated with specific focus areas, including recycled water (\$0.5 million in FY24/25), supervisory control and data acquisition (SCADA) systems (\$0.5 million in FY24/25), biosolids management (\$0.4 million in FY25/26), and electrical systems (\$0.5 million in FY26/27).

The proposed 5-year CIP is provided in the CIP Program Summary (refer to Attachment). A summary of capital project expenditures by major fund is presented in Table 1 below.

Table 1 – Proposed FY24/25-FY28/29 CIP Totals by Major District Fund

Fund	5-year CIP Total (\$M)	% of 5-Year CIP Total
Wastewater		
Capital Asset	0.4	0.2
Capital Asset Replacement	138.3	74.0
Expansion	17.1	9.1
Advanced Treatment	20.0	10.7
Recycled Water		
Capital Asset	1.5	0.8
Capital Asset Replacement	4.0	2.1
Expansion	0.2	0.1
Bay Point Collection	5.0	2.7
Household Hazardous Waste	0.5	0.3
Total	\$187.0M	100%

The proposed 5-year CIP includes information regarding the location, scope, schedule, budget, risk, financing needs, and other information to adequately justify the need for capital projects. During development of the CIP, staff coordinated with planning agencies in the District’s service area (i.e., the cities of Antioch and Pittsburg, and Contra Costa County) to ensure that recommended projects in the CIP are consistent with the respective agency’s applicable specific and general plans. Staff used previously developed District planning documents to determine the recommended timing, scope, and budget for projects in the CIP. In accordance with the District’s CIP development process, the CIP shall be adopted by, and shall be annually reviewed and revised by, resolution of the Board, following issuance of a notice of public hearing. Notice of the hearing will be given in accordance with Government Code Section 65090. The final CIP will be presented for approval at the same time the FY24/25 Budget is presented for approval. Following the Board’s adoption of the CIP, staff will provide copies of the approved CIP to the planning agencies in the District’s service area and update the District’s website to describe priority projects. Staff anticipates presenting the final CIP for consideration at the June 12, 2024 Board Meeting.

Fiscal Impact

The proposed FY24/25-FY28/29 CIP includes approximately \$187.0 million in capital investment needs. Although staff is recommending that the majority of the District’s capital spending be cash funded to provide the highest overall value to the District’s customers, the District’s current financial plan includes an assumption of \$53.9 million in debt financing for the Secondary Process Improvements Phase 1 Project (\$110.0 million). The proposed 5-year CIP has been incorporated into the current FY24/25 SSC analysis, which requires an SSC increase to provide sufficient funding to support capital investment and operational needs.

Attachment

FY24/25-FY28/29 CIP Program Summary

**DELTA DIABLO 5-YEAR CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR 2024/2025-2028/2029
PROGRAM SUMMARY**

Project Name	Project No.	Lead Dept.	Total Approved Budget	Adjusted Budget FY22/23 to FY23/24	Approved Budget FY23/24	Total FY23/24 Budget Appropriation	Projected FY23/24 Cash Flow (as of Jan)	Estimated Carryover Budget FY23/24 to FY24/25	FY24/25		FY25/26		FY26/27		FY27/28		FY28/29		5-Year Total Budget	5-Year Total Cashflow	
									Estimated Budget	Estimated Cashflow	Estimated Budget	Estimated Cashflow	Estimated Budget	Estimated Cashflow	Estimated Budget	Estimated Cashflow	Estimated Budget	Estimated Cashflow			
Bay Point Collection (Fund 520)																					
Bay Point Collection System Point Repairs	23119	ES	\$ 450,000	144,488	300,000	444,488	250,000	194,488	200,000	394,488	0	0	0	0	0	0	0	0	0	\$ 200,000	\$ 394,488
Unanticipated Bay Point Repairs	24206	ES	\$ 100,000	0	100,000	100,000	100,000	0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	\$ 500,000	\$ 500,000	
Bay Point Overlay Manhole Adjustments	20116	ES	\$ -	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	\$ 100,000	\$ 100,000	
<i>See Multi-Fund Projects for additional projects with BP Coll funding</i>																					
Household Hazardous Waste (Fund 310)																					
Household Hazardous Waste Improvements	24205	ES	\$ 25,000	0	25,000	25,000	250,000	(225,000)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000	300,000	\$ 400,000	\$ 400,000
<i>See Multi-Fund Projects for additional projects with HHW funding</i>																					
Multi-Fund Projects																					
Antioch Pump Station and Conveyance System Improvements	20121	ES	\$ 1,350,000	282,089	300,000	582,089	300,000	282,089	1,300,000	1,582,089	3,500,000	3,500,000	6,500,000	6,500,000	5,000,000	5,000,000	1,350,000	1,350,000	\$ 17,650,000	\$ 17,932,089	
Wastewater Capital Asset Replacement (80%)			\$ 1,080,000	225,671	240,000	465,671	240,000	225,671	1,040,000	1,265,671	2,800,000	2,800,000	5,200,000	5,200,000	4,000,000	4,000,000	1,080,000	1,080,000	\$ 14,120,000	\$ 14,345,671	
Wastewater Expansion (20%)			\$ 270,000	56,418	60,000	116,418	60,000	56,418	260,000	316,418	700,000	700,000	1,300,000	1,300,000	1,000,000	1,000,000	270,000	270,000	\$ 3,530,000	\$ 3,586,418	
Site Security Improvements	21113	ES	\$ 236,503	236,503	0	236,503	100,000	136,503	350,000	486,503	500,000	500,000	0	0	0	0	0	0	\$ 850,000	\$ 986,503	
Wastewater Capital Asset Replacement (70%)			\$ 165,552	165,552	0	165,552	70,000	95,552	245,000	340,552	350,000	350,000	0	0	0	0	0	0	\$ 595,000	\$ 690,552	
Bay Point Collection (20%)			\$ 47,301	47,301	0	47,301	20,000	27,301	70,000	97,301	100,000	100,000	0	0	0	0	0	0	\$ 170,000	\$ 197,301	
Household Hazardous Waste (10%)			\$ 23,650	23,650	0	23,650	10,000	13,650	35,000	48,650	50,000	50,000	0	0	0	0	0	0	\$ 85,000	\$ 98,650	
Manhole, Gravity Interceptor, and Easement Road Improvements, Phase 1	21114	ES	\$ 4,500,000	795,984	3,000,000	3,795,984	3,400,000	395,984	400,000	795,984	0	0	0	0	0	0	0	0	\$ 400,000	\$ 795,984	
Wastewater Capital Asset Replacement (70%)			\$ 3,015,000	533,309	2,010,000	2,543,309	2,278,000	265,309	268,000	533,309	0	0	0	0	0	0	0	0	\$ 268,000	\$ 533,309	
Bay Point Collection (30%)			\$ 1,485,000	262,675	990,000	1,252,675	1,122,000	130,675	132,000	262,675	0	0	0	0	0	0	0	0	\$ 132,000	\$ 262,675	
Manhole, Gravity Interceptor, and Easement Road Improvements, Phase 2	24112	ES	\$ 500,000	0	500,000	500,000	250,000	250,000	500,000	750,000	3,000,000	3,000,000	6,000,000	6,000,000	1,000,000	1,000,000	0	0	\$ 10,500,000	\$ 10,750,000	
Wastewater Capital Asset Replacement (70%)			\$ 335,000	0	335,000	335,000	167,500	167,500	335,000	502,500	2,010,000	2,010,000	4,020,000	4,020,000	670,000	670,000	0	0	\$ 7,035,000	\$ 7,202,500	
Bay Point Collection (30%)			\$ 165,000	0	165,000	165,000	82,500	82,500	165,000	247,500	990,000	990,000	1,980,000	1,980,000	330,000	330,000	0	0	\$ 3,465,000	\$ 3,547,500	
Secondary Process Improvements	22126	ES	\$ 1,100,000	489,514	600,000	1,089,514	1,089,514	0	6,000,000	6,000,000	13,000,000	13,000,000	30,000,000	30,000,000	32,000,000	32,000,000	22,900,000	22,900,000	\$ 103,900,000	\$ 103,900,000	
Wastewater Capital Asset Replacement (78%)			\$ 748,000	332,870	408,000	740,870	740,870	0	4,080,000	4,080,000	8,840,000	8,840,000	20,400,000	20,400,000	21,760,000	21,760,000	15,572,000	15,572,000	\$ 70,652,000	\$ 70,652,000	
Wastewater Expansion (16%)			\$ 143,000	63,637	78,000	141,637	141,637	0	780,000	780,000	1,690,000	1,690,000	3,900,000	3,900,000	4,160,000	4,160,000	2,977,000	2,977,000	\$ 13,507,000	\$ 13,507,000	
Advanced Treatment (6%)			\$ 209,000	93,008	114,000	207,008	207,008	0	1,140,000	1,140,000	2,470,000	2,470,000	5,700,000	5,700,000	6,080,000	6,080,000	4,351,000	4,351,000	\$ 19,741,000	\$ 19,741,000	
RWMP & RWF Condition Assessment	24113	ES	\$ 550,000	0	550,000	550,000	300,000	250,000	200,000	450,000	0	0	0	0	0	0	0	0	\$ 200,000	\$ 450,000	
Advanced Treatment (50%)			\$ 275,000	0	275,000	275,000	150,000	125,000	100,000	225,000	0	0	0	0	0	0	0	0	\$ 100,000	\$ 225,000	
Recycled Water Capital Asset (50%)			\$ 275,000	0	275,000	275,000	150,000	125,000	100,000	225,000	0	0	0	0	0	0	0	0	\$ 100,000	\$ 225,000	
All Funds Total			\$ 58,180,713	\$8,207,559	\$13,400,000	\$21,607,559	\$16,331,161	\$4,976,398	\$19,380,000	\$23,123,479	\$32,300,000	\$32,300,000	\$51,950,000	\$51,950,000	\$44,300,000	\$44,300,000	\$35,275,000	\$35,275,000	\$ 183,205,000	\$ 186,948,479	
Wastewater Capital Asset Fund Total			\$1,050,000	\$35,619	\$300,000	\$335,619	\$250,000	\$85,619	\$0	\$85,619	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	\$300,000	\$ 300,000	\$ 385,619	
Wastewater Capital Asset Replacement Fund Total			\$52,662,762	\$7,388,634	\$9,818,000	\$17,206,634	\$12,945,887	\$3,960,748	\$16,173,000	\$19,075,829	\$26,075,000	\$26,075,000	\$38,745,000	\$38,745,000	\$31,055,000	\$31,055,000	\$23,327,000	\$23,327,000	\$ 135,375,000	\$ 138,277,829	
Wastewater Expansion Fund Total			\$413,000	\$120,055	\$138,000	\$258,055	\$201,637	\$56,418	\$1,040,000	\$1,096,418	\$2,390,000	\$2,390,000	\$5,200,000	\$5,200,000	\$5,160,000	\$5,160,000	\$3,247,000	\$3,247,000	\$ 17,037,000	\$ 17,093,418	
Advanced Treatment Fund Total			\$484,000	\$93,008	\$389,000	\$482,008	\$357,008	\$125,000	\$1,240,000	\$1,365,000	\$2,470,000	\$2,470,000	\$5,700,000	\$5,700,000	\$6,080,000	\$6,080,000	\$4,351,000	\$4,351,000	\$ 19,841,000	\$ 19,966,000	
Recycled Water Capital Asset Fund Total			\$325,000	\$0	\$325,000	\$325,000	\$200,000	\$125,000	\$100,000	\$225,000	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$1,050,000	\$1,050,000	\$ 1,400,000	\$ 1,525,000	
Recycled Water Capital Asset Replacement Fund Total			\$950,000	\$92,130	\$850,000	\$942,130	\$400,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,300,000	\$1,300,000	\$2,400,000	\$2,400,000	\$ 4,000,000	\$ 4,000,000	
Recycled Water Expansion Fund Total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000	\$ 200,000	\$ 200,000	
Bay Point Collections Fund Total			\$2,247,301	\$454,463	\$1,555,000	\$2,009,463	\$1,574,500	\$434,963	\$667,000	\$1,101,963	\$1,190,000	\$1,190,000	\$2,180,000	\$2,180,000	\$430,000	\$430,000	\$100,000	\$100,000	\$ 4,567,000	\$ 5,001,963	
Household Hazardous Waste Fund Total			\$48,650	\$23,650	\$25,000	\$48,650	\$260,000	-\$211,350	\$60,000	\$73,650	\$75,000	\$75,000	\$25,000	\$25,000	\$25,000	\$25,000	\$300,000	\$300,000	\$ 485,000	\$ 498,650	